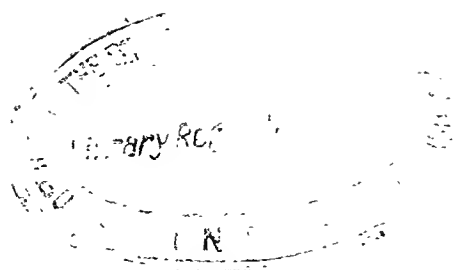


GOVERNMENT OF INDIA  
DEPARTMENT OF ARCHAEOLOGY  
CENTRAL ARCHÆOLOGICAL  
LIBRARY

CALL No. 351.720954/I.G.  
ACC. No. 39506

**D.G.A. 79**

GIPN—S4—2D. G. Arch. N. D. 57—27-2-58—1,00,000





# APPROPRIATION ACCOUNTS

OF THE

## CENTRAL GOVERNMENT (CIVIL)

AND THE

### REPORT

OF THE ACCOUNTANT GENERAL,  
CENTRAL REVENUES THEREON

FOR THE YEAR

## 1930-31

Compiled by  
**J. F. MITCHELL, I.C.S.,**  
Accountant General, Central Revenues.



D9598



## Table of Contents.

	Page.
Prefatory Remarks . . . . .	iii
Chapter I.—Introductory . . . . .	1
Chapter II.—Changes of the Year under Report . . . . .	3
Chapter III.—General Review of the Results of Audit . . . . .	6
Chapter IV.—Points Outstanding from Previous Reports . . . . .	20
Chapter V.—Appropriation Accounts with Comments thereon . . . . .	21
Index . . . . .	379

CENTRAL ARCHAEOLOGICAL  
LIBRARY, NEW DELHI.

Acc. No. . 39506 . . . . .

Date . . . . . 8.3.63 . . . . .

Call No. . . . . 3957725954714

## PREFATORY REMARKS.

This report deals mainly with grants for civil expenditure of the Central Government (excluding Railway and Posts and Telegraphs transactions). It also deals with grants for expenditure in England incurred by the Secretary of State and the High Commissioner for India and with the grants for certain debt heads for which definite grants have been sanctioned. The transactions to which these appropriation accounts pertain are dealt with by the different Civil Account and Audit offices in India and by the Accounting Officers and the Auditor in London. The Accountant General, Central Revenues, consolidates all the accounts, and thus the Report presents in one place a record of, and, where necessary, a commentary on, all the civil transaction relating to the Central Government (excluding Railway and Posts and Telegraphs transactions).

Where accounts have been separated from audit, (an arrangement which has terminated in 1931-32), the appropriation accounts are prepared by the separate Accounting officers of the departments and those accounts are received through the Audit officers concerned who endorse a certificate of corrections as a result of their test audit.

2. In respect of the transactions not audited by the Accountant General, Central Revenues, the part played by him, it may be observed, is primarily one of consolidation, though, in the process, and in order to provide a co-ordinating influence and secure a certain uniformity of treatment, he has been authorised to edit or even to omit the material furnished to him.

3. This Report contains five chapters, *viz.*, I.—Introductory, II.—Changes of the year under report, III.—General review of the results of Audit, IV.—Points outstanding from previous Reports, and V.—Appropriation Accounts with comments thereon.

4. A general index has been appended to the Report.

J. F. MITCHELL, I.C.S.,

*Accountant General,  
Central Revenues.*

NEW DELHI;

*The 29th February 1932.*



## CHAPTER I.—INTRODUCTORY.

*(Any figure in this Report unless the contrary is indicated represents rupees in thousands.)*

**1. Object of the Report.**—The object of the Appropriation Accounts and the Report thereon is to present the audited accounts of all the expenditure of the year, whether voted or non-voted, in the form of a separate appropriation account for each grant or corresponding non-voted appropriation, with the more important observations which the audit officers consider it necessary to make as a result of audit investigation. The Report constitutes the "Appropriation Accounts of the Governor General in Council and the Report of the Audit Officer thereon" mentioned in Rule 51 of the Indian Legislative Rules. It is transmitted by the Auditor General with his comments to the Governor General in Council for consideration of the Government of India and for submission by them to the Committee on Public Accounts. The Report is also forwarded by the Auditor General to the Secretary of State through the Governor General in Council, as required under the statutory rules, with his detailed comments on the Report and other comments of a general nature.

**2. Constitution and Functions of the Committee on Public Accounts.**—This Committee is a statutory body, constituted in pursuance of Rule 51 of the Indian Legislative Rules, for the purpose of dealing with the Audit and Appropriation Accounts of the Governor General in Council and such other matters as the Finance Department may refer to the Committee. It consists of not more than twelve members, including the Chairman, of whom not less than two-thirds are elected by the non-official members of the Legislative Assembly and the remaining members are nominated by the Governor General. The Hon'ble the Finance Member is the Chairman of the Committee and, in the case of an equality of votes on any matter, has a second or casting vote. The Auditor General in India and certain Audit Officers are usually invited to assist in the deliberations of the Committee.

In scrutinising the Appropriation Accounts of the Central Government and the Audit Officer's Report thereon, it is the duty of the Committee to satisfy itself that the money voted by the Assembly has been spent within the scope of the demand granted by the Assembly. It is also the duty of the Committee to bring to the notice of the Assembly:—

- (i) every re-appropriation from one grant to another grant;
- (ii) every re-appropriation within a grant which is not made in accordance with the rules prescribed by the Finance Department; and
- (iii) all expenditure which the Finance Department has requested should be brought to the notice of the Assembly.

The Committee is entitled to offer criticism and recommendations upon any matter discussed in the Report as well as in the Appropriation Accounts or in the Auditor General's forwarding comments, *whether* such matter concerns the accounts of expenditure, voted or non-voted, or those of receipts.

The Committee is not an executive body. It has no power, even after the most minute examination and on the clearest evidence, to disallow any item or to issue an order. It can only call attention to an irregularity or to failure to deal with it adequately, and express its opinion thereon and record its findings and recommendations.

*3. Distinction between matters relating to voted and non-voted subjects.*—A distinction has been maintained in this report between voted and non-voted subjects, and the non-voted figures in the Appropriation Accounts have been printed in italics.

*4. Demands for Grants.*—Under the Government of India Act the proposals of the Governor General in Council in respect of moneys required for expenditure under certain heads are submitted to the vote of the Legislature. These proposals in connection with the votable part of the Budget are presented in the form of Demands which, when accepted, become Grants available for expenditure within the scope of the Demand. It is for the Hon'ble the Finance Member to settle the form in which the Demands should be presented, but ordinarily a separate Demand is proposed for each Department of Government. Each Demand contains, first, a statement of the total amount required, then, details by the sub-heads under which the Grant will be accounted for by the Department concerned, and lastly, a detailed estimate under each sub-head divided into items.

*5. Appropriation Accounts.*—For purposes of financial control, the grants sanctioned by the Legislative Assembly for voted expenditure and the appropriations made by the Finance Department for non-voted expenditure are divided into sub-heads which have been adopted in the appropriation accounts. The appropriation accounts exhibit in detail the excesses and savings under individual sub-heads with reference to which financial control was exercised during the year.

The explanations for the variations have been inserted immediately below each sub-head under the Appropriation Accounts where necessary and possible. Attention is however invited in this connection to the remarks relating to the sub-heads "Pay of Officers," "Pay of Establishment" and "Loss by Exchange" in paragraphs 28 and 29 of Chapter III. In a few cases the Controlling Officers have not accepted the figures for actual expenditure under certain sub-heads as exhibited in the Appropriation Account. The Report is based on the booked figures of the Account Offices and the explanations for the variations under the sub-heads concerned may require some modification as a result of information that may be placed before the Committee on Public Accounts by the official witnesses.

## CHAPTER II.—CHANGES OF THE YEAR UNDER REPORT.

**6. Changes in the form of the Accounts and Report.**—The Committee on Public Accounts in paragraph 38 of their Report on the Accounts of 1924-25 expressed a desire that the bulk of the Report should be reduced. The Appropriation Report of that year consisted of 594 pages of print, but in spite of matters relating to commercial accounts being relegated to a separate volume and to various other measures introduced, such as the curtailment of the explanations given in the accounts, last year's Report consisted of 614 pages of print. In the present Report some reduction of bulk has been effected by closing up the material in the accounts and abbreviating explanations where they still appeared to be unnecessarily long. The "consolidated statement of grants and expenditure in India and England" which occupied pages 22 to 31 of the 1929-30 Report has been omitted, as the "Grand Summary of Appropriation Accounts" (Chapter V of the Report) seems to furnish in consolidated form all information which is likely to be of use to the Committee. The statement of "Points outstanding from previous reports" which covered pages 32 to 40 of the 1929-30 Report has also been omitted as the separate statement prepared quarterly by the Finance Department is scrutinised in audit and supplied to the members of the Committee; moreover any points of special importance arising out of that statement will, if necessary, be referred to in this Report for the information of the Committee (see Chapter IV below). It will also be seen from the "Important Comment" under grant No. 55 "Other Scientific Departments" that the accounts of the Bose Institute no longer appear in the accounts.

**7. Changes in the number of Grants or Appropriations.**—Grant No. 29 "Legislative Bodies" of 1929-30 has been split up into the two grants No. 29 "Council of State" and No. 30 "Legislative Assembly and Legislative Assembly Department," and the non-voted appropriation account for "Capital outlay on Bombay Land Scheme" reappears after its temporary absence in 1929-30. The accounts of 79 voted grants and 7 non-voted appropriations are in consequence dealt with in this volume.

**8. Changes in classification of expenditure from voted to non-voted or vice versa.**—An amendment to section 67-A(3)(iii) of the Government of India Act effected in 1925 provided that salaries and pensions payable to, or to the dependants of, persons appointed before the 1st April 1924 by the Governor General in Council or by a local Government to services or posts classified by rules under the Act as superior services or posts should be non-voted. The rules on the subject, which issued on the 15th October 1930, declared 26 services and a number of posts (generally the services known as "India Services" or "Central Services Class I" and posts of a similar status) to be "superior", whereas, subject to certain exceptions, the only Government servants whose salaries and

pensions had previously been non-votable were those "appointed by or with the approval of His Majesty or by the Secretary of State in Council". It was decided, however, not to reclassify as non-voted in the accounts for 1930-31 the expenditure which had already been voted by the Assembly for the newly protected officers, but if any supplementary provision was required it would be treated as votable with respect to service or pension before the 15th October and as non-voted for service or pension after that date. The full effect of the change will not, therefore, become apparent until the accounts for 1931-32 are issued.

The Government of India decided to classify as "Political" for the purpose of section 67-A (3) (v) of the Government of India Act the expenditure incurred in reimbursing to local Governments the loss to provincial revenues occasioned by the decision to remit the unrecovered cost of additional police imposed in connection with the civil disobedience movement. Such charges thereby became central non-voted. The charge will be found recorded against sub-head D of Grant No. 45—Police.

**9. Changes in classification from Provincial to Central or vice versa.**—One such case of a charge which would otherwise have been provincial is mentioned in the previous paragraph. Another is expenditure on Indian crews of vessels under British colours shipwrecked while trading between Indian ports, which became a central charge from the 1st May 1930, the Mercantile Marine administration of Madras having been centralised from that date in pursuance of the Indian Merchant Shipping Act of 1928.

**10. Other Changes in accounts classification.**—The following are among the other more important changes in classification introduced in 1930-31 :—

(1) The Government of India decided that recoveries by the Indian Stores Department from Company-managed State Railways should be treated as a reduction of expenditure instead of as receipts. A reference to this change will be found in the Note under the account of Grant No. 69—Indian Stores Department.

(2) Refunds under sections 48 and 49 of the Income-tax Act which were set off against the demand for income-tax were previously, in Burma, adjusted under sub-head B. 1 of Grant No. 76—"Refunds". It was decided in the course of the year that, in the case of such refunds, only the net amount collected, after deducting the amount of the refunds, should be credited in the accounts as receipts.

These changes affected the estimating and control under sub-heads I. 1, I. 2 and I. 5 of Grant No. 69 and B. 1 of Grant No. 76.

11. *Treatment of reappropriations for non-voted expenditure.*—Previous to 1930-31 all non-voted re-appropriations sanctioned by departments of the Government of India within their own powers but communicated to Audit under Finance Department endorsements were treated as “supplementary appropriations” and taken into account in columns 1 and 2 of the appropriation accounts. This procedure was technically incorrect and such changes are exhibited as reappropriations affecting the figures in column 5 of the appropriation accounts in this volume.

---



## CHAPTER III.—GENERAL REVIEW OF THE RESULTS OF AUDIT.

**12. Preliminary Remarks.**—It should be borne in mind while considering the Appropriation Accounts and the Report thereon that, whilst they are framed on the best information available and, in the great majority of cases, after communication with the departments concerned, they are necessarily prepared before the departmental witnesses have been examined, and that they do not possess the same degree of authority or finality as the Report ultimately presented to the Legislative Assembly by its own Committee on Public Accounts after hearing evidence on the points raised herein. It should also be remembered that they necessarily deal with the small percentage of cases which appear *prima facie* to call for notice or investigation. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.

**13. Demands for Grants reduced by the Assembly.**—The following reductions were made by the Legislative Assembly in the demands for 1930-31 presented to it for vote :—

No. and Name of Demand.	Amount, Rs.
36. Finance Department . . . . .	100
39. Army Department . . . . .	5,47,000
75. Miscellaneous . . . . .	100
77. North-West Frontier Province . . . . .	100

These reductions were respected except as noted in the next paragraph.

**14. Restoration of Grants not assented to by the Assembly.**—Of the reductions made under the demands referred to in the preceding paragraph, Rs. 5,46,999 in respect of Demand No. 39 for the Army Department was restored by the Governor General in Council under Section 67-A. (7) of the Government of India Act. The expenditure was within the total amount voted and restored.

**15. Authorisation of expenditure by the Governor General.**—No expenditure was authorised by the Governor General under Section 67-A.(8) of the Government of India Act.

**16. Supplementary Grants voted during 1930-31.**—Supplementary grants aggregating Rs. 4,53,53,000 were voted by the Legislative Assembly under various Grants. A list of the larger supplementary grants with brief explanations of their purpose is given below :—

No. and name of Grant and Sub-head.	Date of Vote.	Amount. Rs.	Remarks.
(1) 75.—Miscellaneous—J. 3. —Other items.	7th July 1930 .	15,50,000	For payment of compensation to lascars and their dependants for loss and damage caused by enemy action during the War.
(2) 19.—Opium—A. Purchase of old stocks of opium in Mewar State.	18th February 1931.	7,30,000	In pursuance of international obligations the Government of India decided to take over gradually the old stocks of opium in the Mewar State.

No. and name of Grant and Sub-head.	Date of vote.	Amount, Rs.	Remarks.
(2) 19.—Opium— <i>contd.</i>			
C. 1.—Payments for opium .	18th February 1931.	2,99,000	To meet additional expenditure owing to the out-turn during 1929-30 season having exceeded the estimated yield and it was not possible to reduce cultivation during 1930-31.
(3) 22.—Irrigation Navigation, etc.,—charged to Revenue.	,,	9,43,000	To meet the liability of the Central Government on account of its share of pensions of officers for services rendered by them in the Irrigation Department prior to 1st April 1921.
C. 3.—Miscellaneous expenditure—Irrigation, works—C. 3. (4) Other charges.			
(4) 64.—Census—under various Sub-heads.	S., J]	3 000	The original estimate for the decennial census proving inadequate.
(5) 76.—Refunds—under various Sub-heads.	,,	6,60,000	Mainly under-estimation of requirements under several sub-heads chiefly under 'A—Customs' in Bombay (Rs. 5,32,000) due to resumption of trade with Afghanistan and to silver trade.
(6) 77.—North-West Frontier Province—under various sub-heads.	,,	4,02,000	Chiefly under Account 'VIII—Police (Rs. 3,27,000) connected with civil disturbances necessitating employment of additional police.
(7) 87.—Capital outlay on Security Printing.—A. — Security Printing Press charges.	,,	4,00,000	To meet additional working capital of the Press.
(8) 93.—Capital outlay on Vizagapatam Harbour—under various sub-heads	,,	4,54,000	Adjustment of extra expenditure in connection with the construction of the Harbour.
(9) 22.—Irrigation, Navigation etc.,—charged to Revenue—C. 3 (4). Other charges.	27th March 1931	3,84,000	In Punjab—for the reasons stated against item (3) above.
(10) 25.—Interest on Ordinary Debt, etc.,—under various sub-heads.	,,	1,55,99,000	To meet extra charges resulting from the sterling borrowings and the postponement of the payment of the capital portion of the liabilities assumed in respect of the British 5 per cent. War Loan, 1929-47.

No. and name of Grant and Sub-head.	Date of vote.	Amount. Rs.	Remarks.
(11) 71.—Mint—CC.—Loss on circulation of Nickel coins.	27th March 1931	21,50,000	To meet loss due to un- precedentedly heavy return of nickel coin from circulation.
(12) 76.—Refunds—A.— Customs.	„	6,55,000	For the reasons stated against item (5) above.
(13) 98.—Loans and Advances bearing Interest. A. 1.—Advances to Pro- vincial Loans Fund.	„	1,17,00,000	To make advances to certain Provinces.
A. 3. (1).—Loans to Indian States.	„	69,20,000	Loan to Bahawalpur Darbar connected with Sutlej Valley Project.

17. *Voted Excesses.*—The following statement shows the excesses over voted grants requiring excess grants of the Legislative Assembly :—

No. and name of grant.	Original grant. Rs.	Supplemen- tary grant. Rs.	Total grant. Rs.	Actual expenditure. Rs.	Excess. Rs.	Per- centage.
1. 71—Mint . . . . .	25,49,000	22,57,000	48,06,000	48,20,675	23,675	0.49
2. 73—Superannuation Allowances and Pensions . . . . .	40,40,000	..	40,40,000	46,45,127	6,05,127	14.97
3. 74—Stationery and Printing. . . . .	51,34,000	..	51,34,000	52,19,605	85,605	1.67
4. 76—Refunds . . . . .	62,32,000	13,15,000	75,47,000	87,36,271	11,89,271	15.76
5. 95—Commuted value of Pensions . . . . .	27,00,000	1,55,000	28,55,000	31,75,354	3,20,354	11.22
6. 98—Loans and Advances bearing interest . . . . .	7,62,15,000	1,86,20,000	9,48,35,000	11,79,23,881	2,30,88,881	24.34

The following brief comments are offered in respect of each item :—

*Item 1.*—The excess was not anticipated and was due to the loss arising out of the unprecedentedly heavy return of nickel coins from circulation, for which the supplementary grant of Rs. 21,50,000 voted on the 27th March proved inadequate (*vide* sub-head CC.).

*Item 2.*—The abnormal growth in the pension list (sub-head A) and an unanticipated adjustment after the close of the year of the commuted value of pensions of the Irrigation Department establishment for services rendered prior to the 1st April 1921 are mainly responsible for the excess under this Grant. See also 'Important Comments' under the Grant.

*Item 3.*—The excess occurred mainly under 'Stationery Stores purchased in India' to meet unforeseen demands from indenting officers (sub-head B. 1). Certain unforeseen charges also had to be adjusted (sub-head E. 5).

*Item 4.*—The excess of about 10 lakhs under sub-head 'A. Customs' due to large refunds on account of silver and to the resumption of trade with Afghanistan mainly contributed to the total excess under this Grant. The supplementary grants aggregating 11.87 obtained on this account based on expectations ultimately proved inadequate. See also 'Important Comments' under the Grant.

*Item 5.*—The excess would probably have to a large extent been rectified by the submission of a supplementary demand during the year, but for a mistake in the Account Office as explained in the 'Important Comment' under the Grant. The expenditure was, however, in any case inevitable.

*Item 6.*—The excess was due to unexpected overdrafts by certain Provincial Governments towards the close of the year—*vide* sub-head 'A.-1—Advances to Provincial Loans Fund'.

**18. Non-voted Excesses.**—The following statement shows the excesses over *non-voted* appropriations, which require the sanction of the Finance Department of the Government of India :—

No. and name of Grant or Appropriation.	Original Appropriation.	Supplementary Appropriation.	Total Appropriation.	Actual Expenditure.	Excess	Percentage.
	Rs.	Rs.	Rs.	Rs.	Rs.	
1. 25. Interest on ordinary Debt, etc.	7,70,74,000	—2,16,10,000	5,54,64,000	5,83,68,023	29,04,023	5.23
2. 32. Home Department.	9,35,000	4,61,770	13,96,770	14,02,946	6,176	0.44
3. 36. Finance Department .	3,11,000	—10,592	3,00,408	3,00,717	309	0.1
4. 45.—Police .	3,000	2,151	5,151	4,20,716	4,15,565	8,067.65
5. 63.—Commercial Intelligence and Statistics	62,000	—23,230	38,770	38,780	10	0.02
6. 66. Emigration—External .	64,000	—5,387	58,613	58,932	319	0.54
7. 67. Joint Stock Companies .	8,000	702	8,702	9,765	1,063	12.21
8. 68. Miscellaneous Departments .	36,000	4,974	40,974	43,695	2,721	6.64
9. 81.—Andamans and Nicobar Islands .	2,13,000	6,050	2,19,050	2,29,497	10,447	4.76
10. Frontier Watch and ward .	1,51,83,000	—7,85,268	1,43,97,732	1,46,31,145	2,33,413	1.62
11. 89.—Irrigation Works —Not charged to Revenue . .	7,000	—5,000	2,000	2,400	400	20.0
12. 93.—Capital Outlay on Vizagapatam Harbour . .	2,000	1,000	3,000	3,008	8	0.26

The following brief comments are offered with respect to these items :—

*Items 2, 3, 5, 6, 11 and 12.*—The excesses are small and call for no special comments.

*Item 1.*—The excess occurred mainly on account of under-estimation of arrear payments of interest in respect of 6 per cent Bonds, 1930, and the larger sale of treasury bills, *vide* sub-heads A.-1 and A.-4.

*Item 4.*—Payments to Provincial Governments on account of the unrealised portion of the cost of additional police imposed in connection with the civil disobedience movement account for the excess.

*Item 7.*—The excess was due mainly to payment of cost of passages in Bombay.

*Item 8.*—The excess is the result of smaller recoveries in the Bushire Coal Depot. coal not having been sold to the extent anticipated.

*Item 9.*—There was an adjustment after the close of the year of the share of establishment and pensionary charges incurred in England connected with the reclamation scheme in the Andamans. sub-head K—Account I.

*Item 10.*—This mainly represents unforeseen expenditure connected with North-West Frontier operations, 1930 (sub-head B.-2).

**19. General Statement of Grants, Appropriations and Expenditure.**—The following statement compares the total grants or appropriations with total expenditure under various categories—

			(In thousand of rupees).				
Category.			Amount originally sanctioned.	Supplementary grants or appropriations.	Total appropriations.	Total expenditure.	Excess (+) or Saving (—).
<b>Expenditure revenue—</b>	charged	to					
Voted	.	.	17,74,29	2,55,17	20,29,46	19,67,14	—62,32
Non-voted	.	.	28,41,17	—1,47,12	26,94,05	26,89,09	—4,96
<b>Expenditure capital—</b>	charged	to					
Voted	.	.	1,64,55	12,16	1,76,71	1,76,01	—70
Non-voted	.	.	2,15,13	12,50	2,27,93	2,25,90	—2,03
<b>Disbursements of Loans and Advances—</b>							
Voted	.	.	8,56,71	1,86,20	10,42,91	12,55,26	+2,12,35
Total	Voted	.	27,95,55	4,53,53	32,49,08	33,98,41	+1,49,33
	Non-voted	.	30,56,30	—1,34,32	29,21,98	29,14,99	—6,99
Grand Total			58,51,85	3,19,21	61,71,06	63,13,40	+1,42,34

These figures give the following percentages of savings (—) or excesses (+) on the total appropriation—

Voted	.	.	+4.59
Non-voted	.	.	—0.24
Both combined	.	.	+2.30

This is the first occasion for several years on which the above statement shows a final excess of expenditure in the grand total, owing to

the large excess under "Disbursements of loans and advances" which occurred under Grant No. 98 and was due to the unprecedentedly large overdrafts incurred by various provincial Governments, which had to be liquidated by loans from the Provincial Loans Fund.

20. The following table gives an indication of the closeness of the estimating for recent years—

*Percentages of Savings (—) or excesses (+) for a series of years under various categories of Expenditure.*

Year.	Revenue expenditure.	Capital expenditure.	Loans and advances.
Voted.			
1926-27 . . . . .	—8·39	—29·87	—16·12
1927-28 . . . . .	—6·30	—41·34	—0·15
1928-29 . . . . .	—7·14	—20·69	+0·33
1929-30 . . . . .	—0·18	—2·29	+0·30
1930-31 . . . . .	—3·07	—0·39	+20·36
Non-voted.			
1926-27 . . . . .	—1·50	—41·32	..
1927-28 . . . . .	—0·09	+115·98*	..
1928-29 . . . . .	—0·46	—2·89	..
1929-30 . . . . .	—3·47	+22·75	..
1930-31 . . . . .	—0·18	—0·69	..

\*Due to the adjustment of Rs. 20,74,500 on account of the Bombay Land Scheme without any appropriation.

The results on the whole, apart from the excess under disbursements of loans and advances, may be considered satisfactory. The percentage of voted savings under revenue expenditure was smaller in 1929-30 but if the abnormally large excess of 79 lakhs in that year against the grant for Interest on Ordinary Debt (voted) coupled with savings of 66 lakhs in the non-voted portion of the same grant are ignored, the 1930-31 results represent an improvement on those for the previous year.

21. *Economy in expenditure and general conclusions regarding estimation of expenditure.*—The percentage of 3·07 for voted revenue expenditure which has been attained in 1930-31 should not, however, in itself be regarded as a sufficiently high standard for normal years, but this year was exceptional in that the Finance Department issued instructions in March 1930 that it would not agree to any proposals for new expenditure submitted to it except in cases of unquestionable emergency and requested the various departments to assist the Hon'ble Finance Member in implementing the pledge which he had made to the Legislative Assembly that every avenue of retrenchment should be

explored. It will in consequence be found that throughout the Appropriation Accounts the explanation "Economy" has been furnished for various items of savings against the original appropriations. It follows that the percentage of saving for voted revenue expenditure would have been smaller but for the efforts made to economise, as once a grant has been voted by the Legislature no authority may reduce that grant. The position in the latter respect is different with non-voted expenditure and it will be seen from the table in paragraph 19 above that the original appropriations made in the budget for revenue expenditure were reduced to the extent of 1,47 lakhs, or 5.18 per cent. before the final saving of 0.18 per cent. accrued.

**22. Statistics of Excesses for various grants and appropriations.**—The following table shows the number of cases in which excesses over complete grants or appropriations have occurred in the past 5 years for the various categories of expenditure as well as the total amount of these excesses for each category :—

Year.	Revenue expenditure.		Capital expenditure.		Disbursements of loans and advances.	
	Number.	Total amount.	Number.	Total amount.	Number.	Total amount.
Voted.						
		Rs.		Rs.		Rs.
1926-27 . . .	8	7,63,476	2	2,91,963	1	4,25,746
1927-28 . . .	4	1,61,152	1	1,06,529	1	6,12,971
1928-29 . . .	5	81,281	1	3,03,702	1	23,36,479
1929-30 . . .	8	86,07,375	2	1,27,116	1	8,95,936
1930-31 . . .	4	19,03,678	1	3,20,354	1	2,30,88,881
Non-voted.						
1926-27 . . .	12	12,88,286	1	6,561	..	..
1927-28 . . .	14	24,02,636	4	24,89,195	..	..
1928-29 . . .	12	21,14,165	2	7,704	..	..
1929-30 . . .	17	1,52,129	3	2,82,727	..	..
1930-31 . . .	10	35,74,046	2	408	..	..

The unsatisfactory total excess of Rs. 19,03,678 under voted revenue expenditure is attributable to the extent of Rs. 17,94,998 to under-estimating under two grants, *viz.*, 73 Superannuation Allowances and Pensions and 76 Refunds.

The figures relating to non-voted expenditure seem to indicate a disposition to regard less seriously excesses which occur with respect to non-voted revenue expenditure than with respect to voted, although 29 lakhs of the former for 1930-31 occur under one grant—No. 25. Interest on Ordinary Debt.

**23. Savings.**—Savings occurred under 73 out of 79 voted grants and 66 out of 78 non-voted appropriations. A list of the more important cases is given below. Remarks on these savings have been offered, where necessary, in the 'Notes' or 'Important Comments' under the individual appropriation accounts :—

No. and name of grant or appropriation.	Original grant or appropriation. Rs.	Supplementary grant or appropriation. Rs.	Final grant or appropriation. Rs.	Expenditure. Rs.	Saving. Rs.	Percentage of Saving.
<b>Voted.</b>						
49. Meteorology .	18,00,000	..	18,00,000	15,64,796	2,35,204	13·07
62. Aviation .	26,24,000	..	26,24,000	16,82,003	9,41,997	35·89
75. Miscellaneous .	22,52,000	18,15,900	49,67,900	34,78,398	5,89,502	14·49
89. Irrigation works not charged to Revenue.	94,000	..	94,000	25,563	68,437	72·80
92. Capital outlay on Currency Note Press	1,88,000	..	1,88,000	1,35,474	52,526	27·93
97. Interest Free Advances	94,56,000	..	94,56,000	76,02,251	18,53,749	19·60
<b>Non-voted.</b>						
<i>Political</i> . . .	<i>1,05,80,000</i>	<i>31,79,973</i>	<i>1,37,59,973</i>	<i>1,26,55,534</i>	<i>11,04,439</i>	<i>8·03</i>

These results are a distinct improvement on those recorded in paragraphs 22 and 23 of the previous year's Report. The only grant in the above list which figures in these paragraphs of last year's Report is the voted 'Aviation' Grant which then showed a saving of 24·1 per cent. There are special difficulties in estimating for this new and expanding Department.

**24. Unnecessary supplementary grants.**—The following supplementary grants obtained from the Legislative Assembly were not for "New services not contemplated in the budget" and proved ultimately to be unnecessary as the final expenditure under the grants was within the original grants :—

No. and Name of Grant.	Session.	Amount. Rs.	Purpose.
17. Taxes on Income	February, 1931	80,000	To meet extra expenditure due to revision of pay of certain officers of the Income-tax Department in Madras.
29. Council of State	March, 1931	15,000	To meet anticipated excess under travelling allowances of the members.
68. Miscellaneous Departments.	February, 1931	9,000	To meet contingent expenditure connected with broadcasting.
81. Andamans and Nicobar Islands.	February, 1931	35,000	Against the lump sum deduction of Rs. 1,60,000 for probable savings under Account II—Sub-head G.
84. Hyderabad	February, 1931	6,000	To meet various items of anticipated excesses.
96. Delhi Capital Outlay	February, 1931	2,07,000	To meet increased expenditure under stock and suspense—V. 1 (1) and V 3 (1).



Last year's statement on similar lines included only four such instances totalling Rs. 1,19,000 as compared with the six items totalling Rs. 3,52,000 shown above, so that in this respect there has been some deterioration.

**25. Unnecessary supplementary grants obtained against lump sum deductions for probable savings.**—In addition to the fourth item in the above list supplementary grants were obtained to make good in whole or in part the deductions originally made for probable savings but these grants proved ultimately to be unnecessary :—

*Grant No. 22 Irrigation, Navigation, etc.*—A supplementary grant of Rs. 1,39,000 was obtained in February 1931 against the original lump sum deduction of Rs. 2,53,900 (sub-head N.—Probable savings) but the total final saving under the Grant amounted to Rs. 1,97,116.

*Grant No. 79 Delhi.*—A supplementary grant of Rs. 50,000 was obtained in February 1931 as the lump sum deduction for the equivalent amount was not expected to be realised (*vide* sub-head F. under Account V). The final total saving under the Grant, however, amounted to Rs. 1,67,379.

**26. Surrender of Savings.**—Against the voted savings of Rs. 62,32,317 for revenue expenditure and Rs. 69,809 for capital expenditure sums totalling Rs. 41,69,948 and Rs. 1,08,000 respectively were offered for surrender and accepted. Column 5 of the "Grand Summary of Appropriation Accounts" given at the beginning of "Chapter V—Appropriation Accounts with comments thereon" exhibits the amount of surrender accepted by the Finance Department against each grant. In five cases, not individually very important, the surrenders converted what would otherwise have been savings into small uncovered final excesses and in the following four instances surrenders were offered and accepted against grants which otherwise show an excess :—

No. and Name of Grant.	Amount of excess against sanctioned grant.	Amount of saving sur- rendered and accepted.	Final technical excess.
	Rs.	Rs.	Rs.
71. Mint . . . . .	23,675	69,800	93,475
73. Superannuation Allowances and Pension.	6,05,127	22,562	5,27,689
76. Refunds . . . . .	11,89,271	7,531	11,96,802
98. Loans and Advances Bearing Interest.	2,30,88,881	2,50,000	2,33,38,881

These figures point to the necessity of a more rigorous application of the principle emphasised by the Auditor General when communicating his remarks on last year's Report that before a surrender is made it seems desirable that the whole field of expenditure under all the sub-heads should be carefully reviewed in order to ascertain that excesses elsewhere will not stultify the surrenders proposed, and that a careful scrutiny should be applied to ensure that all amounts which are not likely to be required are offered for surrender.

The table at the beginning of Chapter V shows that larger surrenders than were actually made might justifiably have been proposed under grants 48 Survey of India, 64 Census, 70 Currency and 72 Civil Works. None of these departments was mentioned in this connection in last year's Report.

On the whole it is concluded that the system of making and accepting surrenders is working satisfactorily though there is room for improvement in detail.

**27. Lump sum deductions for probable savings and lump sum cuts.**—During the year under review there has been a welcome development of the system of localising lump sum cuts for probable savings to the sub-heads most likely to be affected thereby, instead of having a single deduct entry for this purpose for the whole grant. Such localisation has been carried out in some cases in the original estimates, and at the same time, if necessary, a deduct entry for the grant as a whole to cover the residue of the probable savings has been included. As a result many of the large variations between grant and expenditure on which comment has had to be made in the past have been avoided, for example under grants 17 Taxes on Income, 18 Salt, 69 Indian Stores Department, etc. There is probably still room for a further extension of this system of localisation of lump sum deductions.

During 1930-31 lump sum deductions aggregating Rs. 15,18,000 were ordered by the Finance Department under various grants and appropriations and were fully realised, though, as indicated in paragraph 25 the supplementary grants which were obtained in three cases to cover these lump sum deductions ultimately proved unnecessary.

**28. Savings under Pay of Officers and Pay of establishments.**—As last year, explanations for savings relating to "Pay of Officers" and "Pay of Establishments" have been omitted in many cases when they are due to changes of personnel (*i.e.*, when an incumbent of a post is replaced by one drawing a smaller rate of pay), to posts other than those newly created not having been filled for the whole year and to part utilisation or non-utilisation of the provision for leave salary. It seems to be recognised that the most appropriate way of dealing with the estimates under these two sub-heads is to make full provision based on sanctions coupled with a lump sum cut within the sub-head based on the experience with regard to savings under that sub-head in previous years. It is noticed that there has been some improvement in 1930-31 in allowing for those savings though the matter has not yet reached finality. In particular it has been ascertained that in numerous cases the full provision for leave salary included in the estimates for pay of officers and establishments has not been required and a list of such cases has been furnished to the Finance Department. (A similar point was alluded to in paragraph 30 of last year's Report).

**29. Loss by exchange.**—This sub-head is provided to exhibit the loss due to English sterling transactions being converted into rupees at a rate less than 1s. 6d. The budget assumed that the average actual rate would coincide with this rate and so no provision was made for loss or

gain by exchange. In the event exchange fell below 1s. 6d., the average rate for the year having been about 1s. 5·78d. per rupee. Funds were provided during the course of the year either by reappropriation or supplementary appropriation but as the actual rate varied from time to time and as the total loss depends also on the total English expenditure accurate estimating was not always possible. In the circumstances it has not been considered necessary to furnish detailed explanations under the various "Loss by exchange" sub-heads, the above explanation being of general application.

**30. Reconciliation of expenditure.**—The result of the working of the system of control over expenditure, which requires a reconciliation of the figures of expenditure maintained by the departmental controlling officers with the official accounts figures, has generally been satisfactory, with two exceptions. The Accountant General, Burma, states that the departmental figures were not regularly reconciled during the year with respect to "29-A. Frontier Watch and Ward" under Appropriation for "Frontier Watch and Ward". It will be noticed from paragraph 31 of the last Report that a similar defect was then in existence in relation to this head as well as to "Ecclesiastical" and "Political". The Accountant General, Bombay, has also reported a similar failure to effect monthly reconciliation of the departmental and accounts figures with respect to "Ecclesiastical"—see the "Important Comment" under the Appropriation Account for "Ecclesiastical".

**31. Instances of defective control.**—Attention has been drawn to various instances of defective control in the 'Notes' or 'Important comments' under the appropriation accounts concerned, but none of them seem to be of sufficient importance to warrant mention in this portion of the Report. There is no indication of any deterioration having taken place in this direction.

**32. Wrong provision.**—The following are some instances of funds having been provided under wrong sub-heads:—

No. and Name of Grant or Appropriation.	Sub-head.
22 Irrigation, Navigation, etc. . . . .	D. 1 (1) voted F. non-voted.
43 Audit . . . . .	C. 1 non-voted.
59 Agriculture . . . . .	C. 4 voted.
64 Customs . . . . .	A. 1 non-voted. A. 4 voted. C. 3 voted.
69 Indian Stores Department . . . . .	L. 1, I. 2, and I. 5 (See Note under the grant).
76 Refunds . . . . .	H. 12 voted
77 North-West Frontier Province . . . . .	Account VI-B, 1 Account IX-A, 1 (2) non- voted. Account XIII-A, 3 non- voted.
Political . . . . .	Account I C. 3 non- voted.

These mistakes however were not in any case of serious import.

**33. Double provision.**—One instance of double provision (Rs. 52,200) under sub-head A-2 voted in Grant No. 16 Customs has come to notice.

**34. General conclusions relating to control of expenditure.**—The general conclusion which is drawn from the facts presented in the preceding paragraphs and from a scrutiny of the explanations in the appropriation accounts is that, while there is no room for relaxation of effort, the control of expenditure has in the past few years undergone a process of continuous development and reached a reasonably high standard of attainment in the greater part of the field, although there is still scope for improvement in certain directions (as for instance in estimating for pay of officers and establishments). The very large excess of over 2 crores in Grant No. 98 Loans and Advances bearing Interest, which brought about an excess of 4.59 per cent. against the total voted expenditure of the year, is in a class by itself and has arisen out of the necessity of financing the Provincial Loans Fund from which in turn advances have to be made to the Provinces to cover provincial deficits. These deficits do not come to light in full until after the close of the financial year. They result from a variety of causes, but in 1930-31 probably the major factor was a large decrease in provincial revenues and other receipts. It will not be possible for the Government of India itself to arrive at a closer estimate of requirements under this head throughout the year until the Provinces are in a position to forecast the whole of their budget for the year with greater exactitude, though 1930-31 was the first of recent years in which serious difficulties of this kind arose.

**35. Public Works Demands.**—As mentioned in paragraph 49 on page 21 of the last report the procedure for providing *gross* grants instead of *net* under the Public Works demands (Irrigation, Civil Works, etc.), continued in 1930-31. This accounts for the differences in the figures for actual expenditure as adopted in the appropriation accounts relating to the Public Works grants and those exhibited in the Finance and Revenue Accounts which are *net*. In 1931-32 *net* demands for these charges were voted by the Legislative Assembly and this will secure the necessary correlation between the appropriation accounts and the Finance and Revenue Accounts.

**36. Debt Redemption Scheme.**—A reference is invited to the audit certificate included in the 'Important Comments' below the appropriation account for Grant No. 25 from which it will be seen that the undertakings given by Government in regard to the programme of debt redemption have been carried out in full and amortisation of debt has been effected at the rates and on the lines contemplated in the debt redemption scheme.

**37. General Comments.**—"Important Comments" will be found under various Appropriation Accounts. Many of them relate to defects in estimating and the control of expenditure. The comment under Grant No. 25, regarding the Government of India Debt Redemption Scheme is alluded to in the previous paragraph. Under Grant No. 98 Loans and Advances, there is a paragraph on the working of the Provincial Loans Fund for 1929-30. The comments under Grant No. 55 Other Scientific Departments, relate to the non-inclusion of the accounts of the Bose Research Institute and explain that it has not been possible to comply so far with the request of the Public Accounts Committee

that the accounts of the Central Museum at Calcutta should be amplified. The comment under Grant No. 78 Baluchistan explains the present position as regards the accounts of the Experimental Fruit Farm. From the first comment under Grant No. 74 Stationery and Printing it will be seen that the financial statement of the Central Publication Branch were not ready in time to arrange for their audit before inclusion in the Appropriation Accounts.

Four cases of detalcations and fraud are mentioned under Grants No. 36 Finance Department (one case, Rs. 13,000), No. 70 Currency (two cases, Rs. 3,055 and Rs. 6,310) and No. 77 North West Frontier Province (paragraph 1—one case, Rs. 3,118, "Misappropriation of Record Office Fees"). In the last three cases no defect in the rules was noticed, the frauds having been facilitated by the failure of various persons to discharge their duties properly. Only one of these cases occurred in Burma, where treasury and remittance frauds have been rather frequent in recent years, four such cases having been mentioned in last year's Report (pages 274 and 275) and three in 1928-29 (pages 278 and 279). The Finance Department fraud case has led to a revision of procedure for dealing with the carriage of records and typewriters of the Deparments and attached offices between Delli and Simla.

The remaining "Important Comments" deal with the following points :—

Grant No. 16 Customs—Paragraph 4; inadequate system of internal control and failure to maintain proper accounts. Paragraph 5; expenditure on liveries otherwise than through the Indian Stores Department (Rs. 7,228).

Grant No. 18 Salt—Paragraph 2; defective supervision of work, resulting in the recovery of Rs. 2,516 from a contractor and disciplinary action against a Sub-divisional Officer and a subordinate.

Grant No. 22 Irrigation—postponement till April of payment for works executed in January and February (Rs. 61,503).

Grant No. 74 Stationery and Printing—Paragraph 2; destruction of publications and confusion in regard to stocks held by the Central Publication Branch, a question which has in part been dealt with in previous Reports.

Grant No. 77 North-West Frontier Province—Paragraph 2; money drawn in advance of requirements. (Rs. 14,282 drawn on 31st March 1930 and placed in deposit from 10th April 1930 to 14th January 1931).

Grant No. 78 Baluchistan—Paragraph 1; doubtful cases of infringement of a "canon of financial propriety" with respect to payments of grants-in-aid and contributions to particular communities (Rs. 8,750).

Grant No. 93 Capital Outlay on Vizagapatam Harbour—insurance with a private company (Rs. 10,313).

Grant No. 98 Loans and Advances—Paragraph 2; abnormal delay in the repayment of loans to the Kohat municipality.

The case under Grant No. 93 does not constitute an irregularity; it is merely quoted for the information of the Public Accounts Committee as a departure, which may be justifiable in the case of a concern for which accounts on commercial lines are maintained, from the general principle observed by Government of not insuring its own property.

These cases are not, on the whole, any more numerous or serious than those which have been dealt with in the Reports of previous years.

**38. Large claims against Indian States.**—Accounts current with Indian States, whose finances are independent of those of the Government of India, are settled by actual recovery of the net debit or payment of the net credit. In consequence of the failure of two States to settle their dues to the Government of India, the balances outstanding against them on the 31st March 1931 amounted to Rs. 36,03,679 and Rs. 21,17,885 respectively. Repeated demands urging the necessity for early settlement met with no response. The matter was brought to the notice of the Government of India, who have decided that interest should be charged from both the States at the rate of  $6\frac{1}{2}$  per cent. per annum on the balances outstanding at the end of each month. These orders have effect from 1st August 1931 in the case of one State and from 1st September 1931 in the case of the other. From the latter State interest was, however, charged at the rate of 6 per cent. per annum for the period from 1st January to 31st August 1931. Steps are also being taken by Government to prevent the States concerned from increasing the amounts of their outstandings in the account current by insisting on cash payments wherever possible.\*

---

**CHAPTER IV.—POINTS OUTSTANDING FROM PREVIOUS REPORT.**

**39.** The Finance Department of the Government of India will, as usual, present to the Committee on Public Accounts a statement showing the action taken or proposed to be taken on various outstanding points raised by previous committees.

**40.** There are no important outstanding points which, from an audit point of view, merit special mention in this chapter.

## CHAPTER V.—APPROPRIATION ACCOUNTS WITH COMMENTS THEREON.

## GRAND SUMMARY of Appropriation Accounts.

No. and Name of Grant or Appropriation.		Final	Actual	Excess +	Net	Remainder
		Appropriation.	Expenditure.	Saving—	reappropriation or surrender.	un-adjusted + or —.
		Rs.	Rs.	Rs.	Rs.	Rs.
16. Customs :						
	Voted .	77,57,000	71,94,792	—5,62,208	—5,06,171	—56,037
	Non-voted.	19,83,374	19,77,316	—6,058	..	—6,058
17. Taxes on Income :						
	Voted .	72,79,000	71,84,669	—94,331	—10,178	—84,153
	Non-voted .	1,92,808	1,88,026	—4,782	..	—4,782
18. Salt :						
	Voted .	88,31,100	82,21,434	—6,09,666	—4,39,859	—1,69,807
	Non-voted .	43,65,027	43,17,449	—47,578	..	—47,578
19. Opium :						
	Voted .	73,98,000	73,52,958	—45,042	—5,867	—39,175
	Non-voted .	87,250	83,525	—3,725	..	—3,725
20. Stamps :						
	Voted .	1,000	—1,643	—2,643	..	—2,643
	Non-voted .	17,000	33	—16,967	..	—16,967
21. Forest :						
	Voted .	9,55,000	9,39,414	—15,586	—6,100	—9,486
	Non-voted .	2,54,052	2,47,559	—6,493	..	—6,493
22. Irrigation, etc.—Charged to Revenue :						
	Voted .	34,92,000	32,94,884	—1,97,116	..	—1,97,116
	Non-voted .	15,57,932	15,44,859	—13,073	..	—13,073
25. Interest on ordinary Debt, etc. :						
	Voted .	2,91,32,000	2,91,04,311	—27,689	..	—27,689
	Non-voted .	5,54,64,000	5,83,68,023	+ 29,04,023	..	+ 29,04,023
26. Interest on Miscellaneous obligations :						
	Voted .	47,37,000	44,71,578	—2,65,422	—2,89,000	+ 23,578
	Non-voted .	8,29,80,757	8,22,69,484	—7,11,273	..	—7,11,273
27. Staff, Household and Allowances of the Governor General :						
	Voted .	5,19,000	5,16,954	—2,046	—12,983	+ 10,937
	Non-voted .	9,35,549	9,11,728	—23,821	..	—23,821
28. Executive Council :						
	Voted .	91,000	86,217	—4,783	..	—4,783
	Non-voted .	4,93,501	4,93,494	—7	..	—7
29. Council of State :						
	Voted .	1,37,000	1,12,315	—24,685	..	—24,685
	Non-voted .	61,200	60,367	—833	..	—833
30. Legislative Assembly and Legislative Assembly Department :						
	Voted .	7,47,000	6,95,030	—51,970	—39,719	—12,251
	Non-voted .	56,359	43,530	—12,829	..	—12,829
31. Foreign and Political Department :						
	Voted .	9,82,000	9,47,787	—34,213	—21,900	—12,313
	Non-voted .	2,31,216	2,31,068	—148	..	—148



No. and Name of Grant or Appropriation.	Final Appropriation	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
32. Home Department :					
Voted .	8,31,000	7,93,154	—37,816	—35,411	—2,405
Non-voted .	13,96,770	14,02,946	+6,176	..	+6,176
33. Public Service Commission :					
Voted .	95,000	94,450	—550	..	—550
Non-voted .	2,67,600	2,64,744	—2,856	..	—2,856
34. Legislative Department :					
Voted .	3,57,000	3,30,782	—26,218	—24,900	—1,318
Non-voted .	1,88,983	1,88,455	—528	..	—528
35. Department of Education, Health and Lands :					
Voted .	6,22,000	5,83,710	—38,290	—33,314	—4,976
Non-voted .	2,22,744	2,22,444	—300	..	—300
36. Finance Department :					
Voted .	11,49,900	10,98,713	—51,187	—50,126	—1,061
Non-voted .	3,00,408	3,00,717	+309	..	+309
37. Separation of Accounts from Audit :					
Voted .	16,00,000	15,66,396	—33,604	—10,000	—23,604
Non-voted .	52,500	50,950	—1,550	..	—1,550
38. Commerce Department :					
Voted .	3,57,000	3,45,447	—11,553	—12,275	+722
Non-voted .	1,02,696	1,02,344	—352	..	—352
39. Army Department :					
Voted .	5,46,999	5,18,039	—28,960	—24,364	—4,596
Non-voted .	99,933	99,878	—55	..	—55
40. Department of Industries and Labour :					
Voted .	5,15,000	4,77,255	—37,745	—33,169	—4,576
Non-voted .	1,16,679	1,16,633	—46	..	—46
41. Central Board of Revenue :					
Voted .	2,04,000	1,72,954	—31,046	—31,060	+14
Non-voted .	1,42,855	1,38,640	—4,215	..	—4,215
42. Payments to Provincial Governments, etc.					
Voted .	1,25,000	86,149	—38,851	—38,275	—576
Non-voted .	1,41,600	1,41,320	—280	..	—280
43. Audit :					
Voted .	92,72,000	91,26,972	—1,45,028	—94,611	—50,417
Non-voted .	5,30,364	4,85,270	—45,094	..	—45,094
44. Administration of Justice :					
Voted .	59,000	58,110	—890	..	—890
45. Police :					
Voted .	1,97,000	1,88,238	—8,762	..	—8,762
Non-voted .	5,151	4,20,716	+4,15,565	..	+4,15,565
46. Ports and Pilotage :					
Voted .	11,69,000	10,89,542	—79,458	—59,905	—19,553
Non-voted .	12,02,825	11,92,535	—10,290	..	—10,290
47. Light houses and Lightships :					
Voted .	12,64,000	11,82,807	—81,193	—56,948	—24,245
Non-voted .	35,770	35,726	—44	..	—44
48. Survey of India :					
Voted .	32,84,000	29,93,956	—2,90,044	—92,220	—1,97,824
Non-voted .	7,91,000	7,73,542	—17,458	..	—17,458

No. and Name of Grant or Appropriation.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess+ Saving— Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or— Rs.
49. Meteorology :					
Voted .	18,00,000	15,64,796	—2,35,204	—2,32,000	—3,204
Non-voted .	44,840	43,835	—1,005	..	—1,005
50. Geological Survey :					
Voted .	2,74,000	2,46,196	—27,804	—1,929	—25,875
Non-voted .	3,29,860	3,27,207	—2,653	..	—2,653
51. Botanical Survey :					
Voted .	2,84,000	2,73,774	—10,226	—3,859	—6,367
Non-voted .	24,559	23,666	—893	..	—893
52. Zoological Survey :					
Voted .	1,92,000	1,86,129	—5,871	—1,036	—4,835
Non-voted .	27,361	26,733	—628	..	—628
53. Archæology :					
Voted .	16,33,000	15,45,948	—87,052	—60,334	—26,718
Non-voted .	64,315	61,992	—2,323	..	—2,323
54. Mines :					
Voted .	1,72,000	1,63,647	—8,053	—6,474	—1,579
Non-voted .	86,349	86,347	—2	..	—2
55. Other Scientific Departments	3,32,000	3,31,512	—488	—436	—52
56. Education :					
Voted .	15,81,000	15,80,929	—71	..	—71
Non-voted .	26,164	21,449	—4,715	..	—4,715
57. Medical Services :					
Voted .	7,02,000	6,91,426	—10,574	—6,443	—4,131
Non-voted .	2,93,191	2,91,059	—2,132	..	—2,132
58. Public Health :					
Voted .	11,87,000	11,54,977	—32,023	—19,912	—12,111
Non-voted .	1,66,992	1,63,296	—3,696	..	—3,696
59. Agriculture :					
Voted .	32,46,000	31,21,093	—1,24,907	—75,655	—49,252
Non-voted .	3,17,212	3,05,013	—12,199	..	—12,199
60. Civil Veterinary Services :					
Voted .	7,82,000	7,52,752	—29,248	—1,615	—27,633
Non-voted .	82,100	81,647	—453	..	—453
61. Industries :					
Voted .	2,00,000	1,83,772	—16,228	—12,950	—3,278
Non-voted .	22,760	22,609	—151	..	—151
62. Aviation :					
Voted .	26,24,000	16,82,003	—9,41,997	—7,20,050	—2,21,947
Non-voted .	17,630	16,770	—860	..	—860
63. Commercial Intelligence and Statistics :					
Voted .	3,21,000	2,91,434	—29,566	—31,995	+2,429
Non-voted .	38,770	38,780	+10	..	+10
64. Census :					
Voted .	11,49,000	10,18,717	—1,30,283	—3,000	—1,27,283
Non-voted .	3,03,000	2,57,494	—45,506	..	—45,506
65. Emigration—Internal :					
Voted .	38,000	33,941	—4,059	..	—4,059
Non-voted .	10,200	9,975	—225	..	—225
66. Emigration—External :					
Voted .	2,10,000	2,07,310	—2,690	—73	—2,617
Non-voted .	58,613	58,932	+319	..	+319

No. and Name of Grant or Appropriation	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
67. Joint Stock Companies :					
Voted .	1,37,000	1,28,585	—8,415	—3,374	—5,041
Non-voted .	8,702	9,765	+1,063	..	+1,063
68. Miscellaneous Departments :					
Voted .	6,00,000	5,88,132	—11,868	—290	—11,578
Non-voted .	40,974	43,695	+2,721	..	+2,721
69. Indian Stores Department :					
Voted .	9,03,000	7,94,806	—1,08,194	—27,600	—80,594
Non-voted .	45,200	44,496	—704	..	—704
70. Currency :					
Voted .	49,27,000	46,04,223	—3,22,777	—1,44,500	—1,78,277
Non-voted .	1,14,200	1,06,446	—7,754	..	—7,754
71. Mint :					
Voted .	48,06,000	48,29,675	+23,675	—69,800	+93,475
Non-voted .	1,02,700	99,912	—2,788	..	—2,788
72. Civil Works :					
Voted .	2,74,65,000	2,57,96,567	—16,68,433	—3,98,740	—12,69,693
Non-voted .	15,37,980	14,51,822	—86,158	..	—86,158
73. Superannuation Allowances and Pensions :					
Voted .	40,40,000	46,45,127	+6,05,127	—22,562	+6,27,689
Non-voted .	2,18,60,072	2,15,97,683	—2,62,389	..	—2,62,389
74. Stationery and Printing :					
Voted .	51,34,000	52,19,605	+85,605	..	+85,605
Non-voted .	34,545	34,467	—78	..	—78
75. Miscellaneous :					
Voted .	40,67,900	34,78,398	—5,89,502	—2,93,675	—2,95,827
Non-voted .	31,28,175	31,24,971	—3,204	..	—3,204
76. Refunds :					
Voted .	75,47,000	87,36,271	+11,89,271	—7,531	+11,96,802
Non-voted .	2,02,56,956	1,91,90,105	—10,66,851	..	—10,66,851
77. North West Frontier Province :					
Voted .	1,10,36,900	1,08,92,819	—1,44,081	..	—1,44,081
Non-voted .	1,45,60,877	1,43,77,691	—1,83,186	..	—1,83,186
78. Baluchistan :					
Voted .	33,19,000	32,78,092	—40,908	—7,900	—33,008
Non-voted .	48,71,900	48,69,172	—2,728	..	—2,728
79. Delhi :					
Voted .	46,63,000	44,95,621	—1,67,379	..	—1,67,379
Non-voted .	3,06,940	2,95,779	—11,161	..	—11,161
80. Ajmer-Merwara :					
Voted .	15,52,000	15,36,970	—15,030	—6,470	—8,560
Non-voted .	1,00,740	99,331	—1,409	..	—1,409
81. Andamans and Nicobar Islands :					
Voted .	49,61,000	48,44,140	—1,16,860	..	—1,16,860
Non-voted .	2,19,050	2,29,497	+10,447	..	+10,447
82. Rajputana :					
Voted .	5,92,000	5,80,859	—11,141	..	—11,141
Non-voted .	7,86,840	7,70,620	—16,220	..	—16,220

No. and Name of Grant or Appropriation.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>83. Central India :</b>					
Voted .	5,80,000	5,27,967	—52,033	—7,990	—44,043
Non-voted .	7,30,887	7,12,018	—18,869	..	—18,869
<b>84. Hyderabad:</b>					
Voted .	3,42,000	3,34,075	—7,925	—6,400	—1,525
Non-voted .	3,30,900	3,25,439	—5,461	..	—5,461
<b>85. Expenditure in England under the Control of the Secretary of State:</b>					
Voted .	20,44,000	18,69,488	—1,74,512	—67,000	—1,07,512
Non-voted .	21,80,000	21,10,240	—69,760	..	—69,760
<b>86. Expenditure in England under the Control of the High Commissioner :</b>					
Voted .	37,96,000	36,74,002	—1,21,998	..	—1,21,998
Non-voted .	42,75,000	42,46,469	—28,531	..	—28,531
<i>Ecclesiastical . . .</i>	<i>30,42,866</i>	<i>29,90,908</i>	<i>—51,958</i>	<i>..</i>	<i>—51,958</i>
<i>Political . . .</i>	<i>1,37,59,973</i>	<i>1,26,55,534</i>	<i>—11,04,439</i>	<i>..</i>	<i>—11,04,439</i>
<i>Frontier Watch and Ward</i>	<i>1,43,97,732</i>	<i>1,46,31,145</i>	<i>+2,33,413</i>	<i>..</i>	<i>+2,33,413</i>
<i>Territorial and Political Pensions . .</i>	<i>32,70,800</i>	<i>31,54,999</i>	<i>—1,15,801</i>	<i>..</i>	<i>—1,15,801</i>
<i>Bangalore . . .</i>	<i>15,52,668</i>	<i>15,37,827</i>	<i>—14,841</i>	<i>..</i>	<i>—14,841</i>
<i>Western India States Agency</i>	<i>16,97,000</i>	<i>16,88,738</i>	<i>—8,262</i>	<i>..</i>	<i>—8,262</i>
<b>87. Capital Outlay on Security Printing .</b>	<b>4,45,000</b>	<b>4,01,689</b>	<b>—43,311</b>	<b>..</b>	<b>—43,311</b>
<b>88. Forest Capital Outlay</b>	<b>1,000</b>	<b>..</b>	<b>—1,000</b>	<b>..</b>	<b>—1,000</b>
<b>89. Irrigation Works—not charged to Revenue:</b>					
Voted .	94,000	25,563	—68,437	—68,000	—437
Non-voted .	2,000	2,400	+400	..	+400
<b>92. Capital outlay on Currency Note Press :</b>	<b>1,88,000</b>	<b>1,35,474</b>	<b>—52,526</b>	<b>—40,000</b>	<b>—12,526</b>
<b>93. Capital outlay on Vizagapatam Harbour .</b>					
Voted .	38,72,000	38,70,230	—1,770	..	—1,770
Non-voted .	3,000	3,008	+8	..	+8
<b>94. Capital outlay on Lighthouses and Lightships . .</b>	<b>1,000</b>	<b>—12,821</b>	<b>—13,821</b>	<b>—</b>	<b>—13,821</b>
<b>95. Commuted Value of Pensions:</b>					
Voted .	28,55,000	31,75,354	+3,20,354	..	+3,20,354
Non-voted .	10,94,000	10,90,367	—3,633	..	—3,633
<b>96. Delhi Capital Outlay:</b>					
Voted .	1,02,15,000	1,00,05,702	—2,09,298	..	—2,09,298
Non-voted .	4,64,609	4,56,730	—7,879	..	—7,879
<b>Capital outlay on Bombay Land Scheme . .</b>	<b>2,12,29,066</b>	<b>2,10,37,335</b>	<b>—1,91,731</b>	<b>..</b>	<b>—1,91,731</b>

No. and Name of Grant or Appropriation.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving—	reappropriation or surrender.	unadjusted. + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
97. Interest Free Advances	94,56,000	76,02,251	—18,53,749	—13,19,000	—5,34,749
98. Loans and Advances bearing interest .	9,48,35,000	11,79,23,881	+ 2,30,88,881	—2,50,000	+ 2,33,38,881
Totals { Voted .	32,49,07,799	33,98,40,805	+1,49,33,006	—58,46,948	+2,07,79,954
{ Non-voted .	29,21,98,171	29,14,98,734	—6,99,437	..	—6,99,437

Amount of excess to be covered by excess grants or appropriations :

Rs.

Voted . . . . .	2,53,12,913
Non-voted . . . . .	35,74,454

*Audit Certificate.*

I certify that in respect of the transactions included in the Appropriation Accounts, I have either applied the necessary test audit myself or have received assurance from the other audit authorities to that effect. The accounts are correct (subject to the observations in the Report) according to the best information available to the audit authorities concerned.

J. F. MITCHELL, I.C.S.,

*Accountant General, Central Revenues.*

## GRANT No. 16.—CUSTOMS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Expenses in connection with the collection of CUSTOMS REVENUE.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or — Rs.
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "1—Customs".					
A.—Sea Customs Charges at the Ports :					
A. 1.—Pay of Officers :					
<i>Non-voted</i> O. 2,79,966 }					
<i>S. (a)</i> 4,855 }	2,84,821	2,91,279	+6,458	+7,733	--1,275
Lump cut of Rs. 26,600 in the Bombay estimates was excessive.					
Voted . . . . .	5,01,818	4,88,987	—12,831	—11,325	—1,506
A. 2.—Pay of Establishments	47,58,820	45,96,822	—1,61,998	—1,59,598	—2,400
Bombay ; mainly due to double provision (Rs. 52,200), abolition of posts (Rs. 9,300), non-filling of vacancies and savings in provision for temporary establishments (Rs. 57,800).					
A. 3.—Overtime and Holiday Allowances . . . . .	9,90,700	8,38,382	—1,52,318	—1,38,800	—13,518
Decline in shipping activities, mainly in Bengal. See Note 2.					
A. 4.—Other Allowances, Hono- raria, etc. :					
<i>Non-voted</i> O. 63,454 }					
<i>S. (b)</i> 700 }	64,134	54,601	—9,533	—7,239	—2,294
Under 'cost of passages' and 'travelling and other allowances'.					
Voted . . . . .	3,11,419	2,23,661	—87,758	—83,209	—4,549
Mainly non-utilisation of provision in India circle as a result of general depression in trade (Rs. 49,000) and savings under rewards, travelling allowances and other items in Bombay and Bengal (Rs. 38,900).					
A. 5.—Purchase and Repairs of Boats . . . . .	56,800	44,432	—12,368	—5,700	—6,668
Mainly under purchase of boats (Rs. 2,300) and repair of boats (Rs. 6,190) in Bengal. See Important Comments.					
A. 6.—Stores and Equipment of Boats . . . . .	30,400	30,061	—339	+375	—714
A. 7.—Special Payments in connection with the detection of offences under the Sea Customs and Allied Acts . . . . .	4,200	431	—3,769	—2,850	—919
A fluctuating item depending upon the number of cases requiring payment.					
A. 8.—Other Supplies and Services . . . . .	1,67,324	1,19,572	—47,752	—34,625	—13,127
Mainly in Bengal under "rewards to informers" as more stringent methods have been adopted for the prevention of smuggling (Rs. 36,000).					
A. 9.—Contingencies . . . . .	3,25,150	3,12,024	—13,126	—4,759	—8,367
Mainly in Bombay, partly as a result of economy.					
A. 10.—Establishment Charges paid to other Govern- ments, Departments, etc.	1,44,100	1,76,861	+32,761	+25,350	+7,411
The rate of commission payable to the Posts and Telegraphs Department was increased from 1½ to 2½ per cent.					

(a) Sanctioned on 2nd March, Rs. 5,755 ; and 26th March,—Rs. 900.

(b) Sanctioned on 2nd March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Sea Customs, etc.—<i>conold.</i></b>					
A. 11.—Grants-in-aid, Contributions, etc,					
Non-voted . . . . .	600	771	+171	+206	—35
Connected with arrear passage contribution of an officer.					
Voted . . . . .	2,70,900	89,047	—1,81,853	—1,80,724	—1,129
See Notes 1 and 2.					
Restricted grants-in-aid on account of fall in corresponding receipts owing to general trade depression.					
A. 12.— <i>Deduct.</i> —Contributions, etc. . . . .	—83,731	—78,417	+5,314	+1,999	+3,315
Mainly in Bombay on account of abolition of certain establishments entertained for private firms.					
A. 13.— <i>Deduct.</i> —Probable Savings . . . . .	—1,14,300	..	+1,14,300	+1,14,300	.
Fully realised.					
<b>B.—Compensations :</b>					
Non-voted O. 15,45,000 } S. (c) 88,819 }	16,33,819	16,30,665	—3,154	—700	—2,454
Voted . . . . .	19,000	17,737	—1,263	..	—1,263
<b>C.—Land Customs Charges :</b>					
C. 1.—Pay of Officers . . . . .	26,400	21,315	—5,085	—4,855	—230
C. 2.—Pay of Establishments . . . . .	1,98,400	1,93,914	—4,486	—3,665	—821
C. 3.—Other Charges . . . . .	1,40,000	1,18,576	—21,424	—11,135	—10,289
Mainly in Madras (Rs. 19,800) due chiefly to delay in acquisition of land for construction of quarters (Rs. 2,500), to delay in construction of works by the Southern India Railway (Rs. 6,000) and to non-payment of certain rewards before the close of the year (Rs. 7,000). The last factor accounts chiefly for the final saving.					
<b>C. 4.—<i>Deduct.</i>—Recoveries from the French Government towards the cost of Establishment at Karikal . . . . .</b>	—400	—821	—421	..	—421
Additional establishment had to be entertained.					
<b>D.—English Charges (High Commissioner) on Stores . . . . .</b>	10,000	2,179	—7,821	—7,000	—821
Mainly reduction in indents.					
<b>E.—Loss or Gain by Exchange . . . . .</b>	..	29	+29	+50	—21
<b>Totals</b> { Non-voted . . . . .	19,83,374	19,77,316	—6,058	..	—6,058
{ Voted { Gross . . . . .	78,41,131	72,74,030	—5,67,101	—5,08,170	—58,931
{ Deductions . . . . .	—84,131	—79,238	+4,893	+1,999	+2,894
{ Net . . . . .	77,57,000	71,94,792	—5,62,208	—5,06,171	—56,037

(c) Sanctioned on 30th June.

## NOTES.

1. Sub-head A. 11—Voted.—The total expenditure under “Grants-in-aid, Contributions, etc.” is made up of contributions to the following Institutions :—

## Bombay—

	Rs.
(1) The Prince of Wales Seamen's Institute . . . . .	2,700
(2) Customs Clubs . . . . .	6,480
(3) Bombay Education Society . . . . .	900
(4) Loans and Grants Fund . . . . .	3,150

<b>Karachi—</b>	Rs.
(5) Customs Recreation Club . . . . .	2,268
(6) Red Cross Society (Maternity and Child Welfare Centre) . . . . .	900
(7) Civil Hospital Aid and Nursing Association . . . . .	1,800
<b>Bengal—</b>	
(8) Service Sunday Fees, Calcutta Custom House. . . . .	10,368
(9) Seamen's Welfare Committee . . . . .	27,000
(10) Charitable Dispensaries, Kidderpore and Budge Budge Docks . . . . .	280
(11) Sunday Fees Fund, Chit agong . . . . .	495
(12) Customs Recreation Club, Chittagong . . . . .	135
<b>Madras—</b>	
(13) Port Staff Club . . . . .	900
(14) Library of the Ministerial Staff . . . . .	1,800
<b>Burma—</b>	
(15) Customs Benevolent Fund, Rangoon . . . . .	9,000
(16) Mayo Marine Institute, Rangoon . . . . .	5,400
(17) Seamen's Mission, Rangoon . . . . .	4,950
(18) General Hospital, Rangoon . . . . .	1,800
(19) Customs Club, Rangoon . . . . .	3,600
(20) General Hospital, Akyab . . . . .	450
(21) Volunteer's Club, Akyab . . . . .	675
(22) Seafarer's Club, Bassein . . . . .	1,620
(23) General Hospital, Mergui . . . . .	360
(24) General Hospital, Moulmein . . . . .	900
(25) Customs Club, Moulmein . . . . .	900
(26) General Hospital, Tavoy . . . . .	216
	<hr/>
	89,047

2. The actual receipts realised and expenditure incurred during the year on account of overtime and holiday allowances and grants-in-aid, contributions and donations (*i.e.* Sub-head A-3 plus Sub-head A-11, voted) are detailed below:—

	Receipts. Rs.	Expenditure. Rs.
Bengal . . . . .	3,00,671	2,99,031
Madras . . . . .	80,304	86,313
Bombay . . . . .	2,70,698	3,46,432
Burma . . . . .	3,06,562	1,95,653
	<hr/>	<hr/>
	9,58,235	9,27,429

The wide variations between receipts and expenditure in individual provinces are due to the practice of pooling sundry penalty fees before making distributions.

### IMPORTANT COMMENTS

1. The total customs receipts and the net expenditure of the Department have been as follows in recent years:—

Year.	(Figures in lakhs of rupees).	
	Receipts.	Expenditure.
1925-26 . . . . .	47.78	82
1926-27 . . . . .	47.38	81
1927-28 . . . . .	48.21	85
1928-29 . . . . .	49.28	94
1929-30 . . . . .	51.28	98
1930-31 . . . . .	46.81	93

The increase in expenditure from 1928-29 onwards is due, to the extent of about 5 or 6 lakhs (non-voted), to the increased compensation paid to the Travancore and Cochin States. The figure of expenditure for 1929-30 also included an abnormal payment of about 4 lakhs for the purchase of the new Custom House building from the Army Department.

2. The savings of 5.62 in the voted grant for 1930-31 are much greater than in previous years presumably owing to the depression in trade and the exercise of economy.



The following table is a continuation of that shown last year to illustrate the persistent over-estimating under sub-head A.-5—Purchase and Repair of Boats :—

Year.	Original Appropriation.						Savings.
						Rs.	Rs.
1926-27	.	.	.	.	.	56,960	13,659
1927-28	.	.	.	.	.	67,250	8,481
1928-29	.	.	.	.	.	74,400	33,748
1929-30	.	.	.	.	.	53,000	24,881
1930-31	.	.	.	.	.	56,800	12,368

The tendency to over-estimate substantially under sub-head A.-6—“Stores and Equipment of Boats” noticed in last year’s Report seems to have been cured. Under sub-head A. 5—“Purchase and Repair of Boats” there has been an improvement, but the savings are still large. The Public Accounts Committee for 1929-30 dealt with a similar point noticed in the last year’s report and recorded the opinion that the contract grant fixed for this purpose was perhaps too high and the matter should be looked into in connection with the Budget. Sub-head A.-7 (a comparatively small one) has, however, always been much over-estimated in the last five years.

3. It will be seen from Note 2—the table showing the receipts realised and expenditure incurred during the year on account of overtime and holiday allowances, contributions, etc.,—that the expenditure in Bombay and Madras has exceeded the receipts. An explanation of a similar feature noticed in the previous year’s report was furnished to the Public Accounts Committee by the representative of the Central Board of Revenue, when the Committee noted that the whole question of overtime would come under review of the Government of India on the recommendation of the General Purposes Sub-Committee.

4. *Inadequate system of internal control and failure to maintain proper accounts.*—The official transactions of a wharfinger who had been acting as cashier of a preventive service office for about a year were found to be in a state of some confusion, indicative of gross neglect of rules. While he had withheld certain allowances due to officers and failed to maintain proper accounts for other disbursements it transpired that the amounts due to him from Government (Rs. 1,410) exceeded his liabilities to Government (Rs. 1,154). Inquiry also showed that the system of financial control in the office was defective in certain important features. These defects of procedure have been remedied by the Collector and the Central Board of Revenue came to the conclusion that the action taken to prevent a recurrence of similar irregularities was adequate. The Board have also intimated that as the responsibility for the irregularities could not be placed on any particular officer they did not propose to take disciplinary action against any officer.

The wharfinger has been dismissed.\*

\* Accountant General, Bombay.

5. *Irregular expenditure on liveries in anticipation of sanction.*—A Collector of Customs being dissatisfied with the supply of liveries through the Indian Stores Department requested the Central Board of Revenue in October 1930 that he be authorised to obtain such supplies direct from the market. Before receipt of a reply from the Board he decided, however, to arrange departmentally for the supply of the liveries by purchasing materials and engaging tailors. The Board in a subsequent letter explained the necessity for getting such articles through the Indian Stores Department and intimated that the proposal could not therefore be entertained, whereupon the Collector arranged to close down the work in progress and later requested sanction to the net expenditure of Rs. 7,228 which had been incurred. In communicating its sanction the Government of India pointed out that the incurring of such expenditure without previous sanction was irregular.\*.

\*Examiner of Customs Account.

## GRANT No. 17—TAXES ON INCOME.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Expenses in connection with the COLLECTION of INCOME-TAX.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropria- tion or surrender.	Remainder un- adjusted + or —.
MAJOR HEAD "2.—TAXES ON INCOME."	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Collection of Income-Tax:</b>					
A. 1.—Pay of Officers					
Non-voted O. 2,19,360 }					
S. (a)—60,484 }	1,59,876	1,60,251	+1,375	+1,646	—271
Voted O. 27,78,444 }					
S. (b) 80,000 }	28,58,444	28,33,186	—25,258	+601	—25,859
A. 2.—Pay of Establishments					
Non-voted O. 13,800 }					
S. (c) —63 }	13,735	12,528	—1,207	—876	—331
Voted . . . . .	29,63,936	29,26,830	—37,106	—8,469	—28,637
A.3.—Allowances, Honoraria, etc.					
Non-voted O. 32,610 }					
S. (d)—5,612 }	26,998	21,612	—5,386	—2,070	—3,316
Under 'house-rent and other allowances' owing to vacancies and leave arrangements in Burma (Rs. 2,600) and under 'travelling allowance' (Rs. 2,800).					
Voted . . . . .	6,42,115	6,41,932	—183	+12,967	—13,150
A. 4.—Supplies and Services . . . . .	12,700	11,513	—1,187	+118	—1,305
Smaller use of motor launch in Burma (Rs. 1,020).					
A. 5.—Works . . . . .	2,900	1,950	—950	—500	—450
Certain works in the United Provinces were not taken up (Rs. 550) and the provision for repairs in Bihar and Orissa remained unutilised.					
A. 6.—Contingencies					
Non-voted O. 2,800 }					
S. (c) —400 }	2,400	1,532	—868	—700	—163
Economy in Bombay (Rs. 864).					
Voted . . . . .	7,97,405	7,46,094	—51,311	—19,480	—31,831
Mainly in Bombay (Rs. 26,000) due to reduction in rent of officers (Rs. 13,000), economy (Rs. 6,000), and reduced expenditure under "law charges" (Rs. 7,000).					
A. 7.—Establishment Charges paid to other Governments, Departments, etc :					
A. 7. (1).—United Provinces . . . . .	700	579	—121	..	—121
A. 7. (2).—Burma Non-voted . . . . .	..	2,000	+2,000	+2,000	..
Voted . . . . .	17,000	21,585	+4,585	+4,585	..
Increased charges in Burma for work done by staff of the local Government.					
A. 7. (3).—Assam					
O. 5,000 }					
S. (c) —200 }	4,800	4,564	—236	..	—236
A. 7. (4) Coorg . . . . .	1,000	1,000	..	..	..
A. 8.—Grants-in-aid, Contributions, etc.					
O. 2,400 }					
S. (c) 161 }	2,561	2,101	—460	..	—460
For passage contribution. .					

(a) Sanctioned on 5th September,—Rs. 15,000; 21st January,—Rs. 732; 3rd February,—Rs. 3,785; 23rd March,—Rs. 40,967.

(b) Voted on 18th February.

(c) Sanctioned on 23rd March.

(d) Sanctioned on 5th September,—Rs. 2,000; 3rd February, Rs. 3,785; 23rd March,—Rs. 7,427.

(e) Sanctioned on 21st January, Rs. 201; 23rd March,—Rs. 133.

Major Head and Sub-head.		Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
		Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Collection of Income-Tax—concl'd.</b>						
<i>A. 9.—Deduct—Contributions, etc.:</i>						
<i>O. —17,000</i>						
<i>S. (f) 438</i>		—16,562	—16,562	..	..	..
<i>A. 10.—Deduct—Probable Sav-</i>						
<i>ings . . . .</i>		—17,200	..	+17,200	..	+17,200
Fully realised.						
Totals	{	<i>Gross</i> .	2,09,370	2,04,588	—4,782	—4,782
		<i>Deductions</i> .	—16,562	—16,562	..	..
		<i>Net</i> .	1,92,808	1,88,026	—4,782	—4,782
		<i>Voted</i> .	72,79,000	71,84,669	—94,331	—84,153

(f) Sanctioned on 21st January.

## GRANT NO. 18—SALT.

[See also the Appendix of the Director, Commercial Audit.]

**SUMMARY BY ACCOUNTS** of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray Expenses in connection with SALT.

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Account I.—Northern India Salt Revenue Department :</b>					
Non-voted . . . . .	37,25,947	36,76,887	—49,060	—3,015	—46,045
Voted { Gross . . . . .	33,49,000	30,05,271	—3,43,729	—2,81,199	—62,530
{ Deductions . . . . .	—2,98,900	—3,31,253	—32,353	—23,570	—8,783
{ Net . . . . .	30,50,100	26,74,018	—3,76,082	—3,04,769	—71,313
<b>Account II.—Provinces :</b>					
Non-voted . . . . .	6,39,080	6,40,562	+1,482	+3,015	—1,533
Voted { Gross . . . . .	57,97,482	55,63,823	—2,33,659	—1,35,167	—98,492
{ Deductions . . . . .	—16,482	—16,407	+75	+77	—2
{ Net . . . . .	57,81,000	55,47,416	—2,33,584	—1,35,090	—98,494
<b>Totals { Non-voted . . . . .</b>	<b>43,65,027</b>	<b>43,17,449</b>	<b>—47,578</b>	<b>..</b>	<b>—47,578</b>
{ Gross . . . . .	<b>91,46,482</b>	<b>85,69,094</b>	<b>—5,77,388</b>	<b>—4,16,366</b>	<b>—1,61,022</b>
{ Deductions . . . . .	<b>—3,15,382</b>	<b>—3,47,660</b>	<b>—32,278</b>	<b>—23,493</b>	<b>—8,785</b>
{ Net . . . . .	<b>88,31,100</b>	<b>82,21,434</b>	<b>—6,09,666</b>	<b>—4,39,859</b>	<b>—1,69,807</b>

## ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEADS "3—SALT" AND "3-A—CAPITAL OUTLAY ON SALT WORKS".</b>					
<b>A.—Revenue Expenditure—Working Expenses :</b>					
<b>A. 1.—Direction :</b>					
<b>A. 1 (1).—Pay of Officers :</b>					
Non-voted O. 27,800 . . . . .					
S. (a)—10,234 . . . . .	17,566	17,523	—43	—42	—1
Voted . . . . .	25,100	36,227	+11,127	+11,127	..
Change of personnel between voted and non-voted.					
<b>A. 1 (2).—Pay of Establishments . . . . .</b>	<b>50,500</b>	<b>46,218</b>	<b>—4,282</b>	<b>—4,280</b>	<b>—2</b>
Entertainment of a smaller temporary staff.					
<b>A. 1 (3).—Allowances, Honoraria, etc :</b>					
Non-voted O. 2,100 . . . . .					
S. (a)—592 . . . . .	1,508	875	—633	—498	—135
An officer proceeded on leave out of India.					
Voted . . . . .	13,200	16,561	+3,361	+3,634	—273
Under travelling allowance partly because of change of personnel between voted and non-voted and partly for an officer going to Dhanbad for training.					
<b>A. 1 (4).—Supplies and Services 400 . . . . .</b>	<b>400</b>	<b>..</b>	<b>—400</b>	<b>—400</b>	<b>..</b>
No officer was sent to Roorki Engineering College.					
(a) Sanctioned on 23rd March.					

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.	Final appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Revenue Expenditure —Working Expenses— <i>contd.</i>					
A. 1 (5).—Contingencies . . . . .	12,900	15,917	+3,017	+3,986	—969
Under postage and telegram charges owing to introduction of new system of indenting and under other miscellaneous items.					
A. 1 (6).— <i>Grants-in-aid, Contributions, etc.</i> . . . . .	600	600	..	..	..
A. 2.—Manufacture :					
A. 2 (1).—Pay of Officers :					
<i>Non-voted</i> . . . . .	..	200	+200	+210	—10
Under leave salary.					
Voted . . . . .	76,800	77,028	+228	+1,177	—949
A. 2 (2).—Pay of Establishments . . . . .	1,99,500	1,95,189	—4,311	—3,048	—1,263
A. 2 (3).—Allowances, Honorary, etc. . . . .					
<i>Non-voted</i> . . . . .	..	308	+308	+308	..
Arrear travelling allowance.					
Voted . . . . .	9,900	11,906	+2,006	+2,421	—415
Under grain compensation allowance.					
A. 2 (4).—Supplies and Services :					
A. 2 (4) (a).—Manufacture and Excavation Charges . . . . .	11,13,800	10,41,413	—72,387	—77,441	+5,054
Lower output of salt from the Khewra and Warcha mines, owing to low demand for rock salt.					
A. 2 (4) (b).—Other Charges :					
O. . . . .	1,61,400				
S. (b) . . . . .	100	1,61,500	1,62,326	+826	+7,338
Includes Rs. 20,231 representing losses written off mainly connected with disposal of unserviceable plant and machinery (Rs. 4,400) and dismantling and sale of buildings (Rs. 14,133), not provided originally.					
A. 2 (5).—Contingencies . . . . .	28,300	30,043	+1,743	+2,747	—1,004
Under office expenses and miscellaneous, cost of forms and printing and postage and telegram charges.					
A. 3.—Weighment :					
A. 3 (1).—Pay of Officers . . . . .	64,400	53,639	—10,761	—9,671	—1,090
Leave out of India and sending a certain officer to Salt Survey Committee.					
A. 3 (2).—Pay of Establishments . . . . .	1,16,400	1,16,883	+483	+1,224	—741
A. 3 (3).—Allowances, Honorary, etc. . . . .	5,200	6,093	+893	+1,776	—883
Under grain compensation allowance.					
A. 3 (4).—Supplies and Services :					
A. 3 (4) (a).—Dispatch Charges . . . . .	1,60,800	98,118	—62,682	—61,874	—808
Reduced clearances from both Sambhar and Khewra owing to restrictions on the issues from Sambhar and low demand for Khewra salt.					
A. 3 (4) (b).—Other Charges . . . . .	18,500	26,033	+7,533	+9,828	—2,295
Includes Rs. 7,170 representing losses written off mainly connected with dismantling of buildings (Rs. 7,164).					
A. 3 (5).—Contingencies . . . . .	11,300	10,461	—839	+381	—1,220
Under cost of stationery and printing, and clothing charges.					

(5) Voted on 18th February.

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.	Final approp- riation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>A.—Revenue Expenditure—Working Expenses—<i>concid.</i></b>					
A. 4.—Stores and Workshop Establishment:					
A. 4 (1).—Pay of Officers . . .	23,100	22,849	—251	—241	—10
A. 4 (2).—Pay of Establish- ments . . .	32,200	30,951	—1,249	—1,040	—209
A. 4 (3).—Allowances, Hono- raria, etc. . . . .	1,200	1,775	+575	+599	—24
Under grain compensation allowance at Sambhar.					
A. 4 (4).—Supplies and Ser- vices . . . . .	2,10,800	1,89,591	—21,209	—18,624	—2,585
Reduced consumption of stores and electric current in the Workshop at Khewra as the work was executed by contractors. The expenditure includes Rs. 2,166 representing losses written off mainly connected with 5,753 gallons of crude oil (Rs. 2,067).					
A. 4 (5).—Contingencies . . .	1,000	1,834	+834	+984	—150
Under office expenses and miscellaneous.					
A. 4 (6).— <i>Deduct</i> —Recoveries for Services rendered to other branches of the De- partment, etc. . . . .	—2,96,700	—3,14,813	—18,113	—23,570	+5,457
Excess consumption of electric energy by other branches of the Department.					
A. 5.—Medical Establishment:					
A. 5 (1).—Pay of Officers . . .	10,100	8,896	—1,294	—550	—744
A. 5 (2).—Pay of Establish- ments . . . . .	8,490	8,056	—344	—3	—341
A. 5 (3).—Allowances, Hono- raria, etc. . . . .	1,400	1,578	+178	+254	—76
Under travelling and compensatory allowances.					
A. 5 (4).—Contingencies . . .	9,300	7,811	—1,489	—872	—617
Under medicine and instruments.					
A. 6.—Contribution to the Dep- reciation Fund . . . . .	2,80,100	2,63,190	—16,910	—13,582	—3,328
Write-off of certain assets and smaller capital expenditure.					
A. 7.—Renewals and Replacements of wasting Assets met from Depreciation Fund:					
A. 7 (1).—Expenditure on Renewals and Replace- ments . . . . .	2,200	16,440	+14,240	..	+14,240
On renewals and replacements sanctioned during the year.					
A. 7 (2).— <i>Deduct</i> —Amount transferred from Depre- ciation Fund . . . . .	—2,200	—16,440	—14,240	..	—14,240
See A. 7 (1).					
A. 8.—Interest on Capital Outlay:					
O. 5,11,000 } . . . . .	4,64,550	4,19,393	—45,157	..	45,157
S. (c)—46,450 }					
Original provision based on orders previously in force requiring salt stock to be treated as floating assets chargeable with interest, but actual adjustment made on direct capital outlay under revised orders of Government.					
A. 9.—Cost of Accounts and Audit Staff . . . . .	52,200	53,078	+878	+1,000	—122
A. 10.—Pensionary Charges:					
Non-voted. O. 8,000 } . . . . .	5,615	3,333	—2,282	—1,615	—667
S. (c)—2,385 }					
Change in method of calculation based on revised orders of Government.					
Voted . . . . .	75,000	49,721	—25,279	—17,000	—8,279
See A. 10.—non-voted.					
(c) Sanctioned on 23rd March.					

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*concl'd.*

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or — Rs.
<b>B.—Revenue Expenditure—Preventive Establishment :</b>					
B. 1.—Pay of Officers . . . . .	67,900	57,860	—10,040	—9,996	—44
Partly leave out of India.					
B. 2.—Pay of Establishments . . . . .	2,50,600	2,51,768	+1,168	+1,756	—588
B. 3.—Allowances, Honoraria, etc. . . . .	41,800	43,171	+1,371	+3,284	—1,913
Under transfer travelling allowance and tours.					
B. 4.—Supplies and Services . . . . .	16,900	16,898	—2	—1	—1
B. 5.—Works . . . . .	11,000	11,424	+424	+506	—82
B. 6.—Contingencies . . . . .	30,300	26,619	—3,681	—1,955	—1,726
Under tour, clothing and certain other minor items.					
<b>C.—Revenue Expenditure—Salt Com- pensations :</b>					
O. . 32,41,500	32,36,108	32,34,655	—1,453	—1,378	—75
S. (d)— 5,392					
<b>D.—Capital Expenditure charged to Revenue—Capital Outlay on Salt Works.</b>					
D. 1.—Bags . . . . .	8,500	—63,995	—72,495	—81,145	+8,650
Saving due to smaller purchases, the traders being allowed to use their own bags. Final excess due to over-estimation of recoveries.					
D. 2.—Plant and Machinery . . . . .	21,900	37,264	+15,364	+19,669	+4,305
On account of a drill and electrical winches for Khewra Mine, indented for in 1929-30.					
D. 3.—Stores . . . . .	10,900	—8,929	—19,829	—13,858	—5,971
Reduced purchases and larger issues with a view to reduce the existing stocks.					
D. 4.—Works . . . . .	1,40,700	33,456	—1,07,244	—66,309	—40,935
Writing-off of certain assets (Rs. 53,834) and abandonment of certain works (Rs. 53,410)					
<b>E.—Deduct—Probable Savings</b> . . . . .	—27,000	..	+27,000	+27,000	..
Fully realised.					
<b>Totals</b> { <i>Non-voted</i> . . . . .	37,25,947	36,76,887	—49,060	—3,015	—46,045
{ <i>Voted</i> . { <i>Gross</i> . . . . .	33,49,000	30,05,271	—3,43,729	—2,81,199	—62,530
{ { <i>Deductions</i> . . . . .	—2,98,900	—3,31,253	—32,353	—23,570	—8,783
{ { <i>Net</i> . . . . .	30,50,100	26,74,018	—3,76,082	—3,04,769	—71,313

## NOTE.

The saving in the non-voted section mainly occurred under sub-head A. 8. (Rs. 45,157).

(d) Sanctioned on 23rd March.

## Detailed Statement of Expenditure on Works—Northern India Salt Revenue Department.—(Sub-heads B-5 and D-4.)

(Works estimated to cost more than Rs. 20,000 have been treated as Major Works in this statement.)

Service.	Grant. Rs.	Expenditure. Rs.
Development of the Warcha Mine—Water Supply	..	3,922
Estimate Rs. 73,800 ; expenditure upto 31st March 1931, Rs. 73,731 ; funds provided by reappropriation ; works completed.		
<b>MINOR WORKS.</b>		
All works collectively . . . . .	1,51,700	94,792
The actuals represent expenditure on 63 different works each estimated to cost Rs. 20,000 or less of which 28 were specifically provided in the budget, while funds for the remaining works were arranged for by reappropriation.		

Total . . . . .	1,51,700	98,714
<b>Deduct—Value of un-serviceable assets written-off</b>		—53,834
Net total . . . . .	1,51,700	44,880
Net saving . . . . .		1,06,820



## ACCOUNT II.—PROVINCES.

Major Head and Sub-head.	Final appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Direction :</b>					
F. 1.—Pay of Officers :					
<i>Non-voted</i> O. 48,274 } 47,354 49,534 +2,180 +2,365 —185					
S. (a) —920 }					
Adjustment of debit for leave salary of an officer.					
Voted . . . . .	2,38,937	2,37,840	—1,097	+1,700	—2,797
F. 2.—Pay of Establishments :					
<i>Non-voted</i> . . . . .	1,974	,752	—192	..	—192
Voted . . . . .	28,39,126	28,17,306	—21,820	—13,371	—8,449
F. 3.—Allowances, Honoraria, etc. :					
<i>Non-voted</i> . . . . .	8,762	8,350	—412	+650	—1,062
Voted . . . . .	3,29,240	3,75,350	+46,110	+46,519	—409
In Bombay (Rs. 40,341) mainly connected with civil disobedience campaign against salt tax.					
F. 4.—Supplies and Services . . . . .	2,34,427	1,97,722	—36,705	—29,750	—6,955
Mainly economy under clothing and uniforms (Rs. 19,000), less manufacture of salt (Rs. 6,245) and smaller expenditure on Charandars' and Ghat Muharris' fee in Calcutta (Rs. 7,400).					
F. 5.—Contingencies :					
<i>Non-voted</i> . . . . .	690	525	—165	..	—165
Voted . . . . .	2,25,781	2,13,963	—11,818	—11,243	—575
Economy and fall in prices.					
F. 6.—Establishment Charges paid to other Govern- ments, Departments, etc. . . . .	3,61,571	3,53,836	—7,735	+1,200	—8,935
F. 7.—Grants-in-aid, Contribu- tions, etc. :					
<i>Non-voted</i> . . . . .	1,200	1,200	..	..	..
Voted . . . . .	1,400	1,550	+150	+150	..
F. 8.— <i>Deduct</i> —Establishment Charges recovered from other Governments, Departments, etc. . . . .	—16,482	—16,407	+75	+77	—2
F. 9.— <i>Deduct</i> —Probable Sav- ings : . . . . .	—46,000	..	+46,000	..	+46,000
Not fully realised under group F—Direction owing to unforeseen expenditure under F. 3.—voted.					
<b>G.—Works :</b>					
G. 1.—Buildings . . . . .	1,80,600	1,49,854	—30,146	—25,000	—5,146
Postponement of certain new works at Madras (Rs. 25,000) and savings under others (Rs. 5,000).					
G. 2.—Roads . . . . .	50,000	57,624	—2,376	+6,400	—8,776
The reappropriation made in December proved unnecessary due to ultimate savings in the original provision owing to postponement of certain works, etc.					
G. 3.—Petty Construction and Repairs :					
<i>Non-voted</i> . . . . .	100	100	..	..	..
Voted . . . . .	1,51,000	1,27,134	—23,866	—15,715	—8,151
Mainly in Bombay (Rs. 27,795) owing to postponement of certain works ; also cheaper materials and labour.					

(a) Sanctioned on 26th March.

ACCOUNT II.—PROVINCES—*concl'd.*

Major Head and Sub-head.	Final appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
H.—Salt Purchase and Freight. . . . .	12,06,000	9,32,792	—2,73,208	—1,78,878	—94,330
Failure of manufacture at Ennore (Madras) owing to unfavourable weather conditions (Rs. 2,28,000) and less removal of salt to salt agencies.					
I.—Salt Compensations: <i>Non-voted</i> . . . . .	5,79,000	5,79,071	+71	..	+71
Voted . . . . .	16,000	98,852	+82,852	+82,821	+31
Adjustment of arrear claims of the Bombay Government on account of customs and salt Haks from 1924-25 to 1930-31 due to decision that the charges are debitable to Central revenues (Rs. 52,892), and payment of compensations to certain merchants for loss sustained by them owing to supply of bad quality of salt by the Bombay Salt Department (Rs. 31,122).					
Totals { <i>Non-voted</i> . . . . .	6,39,080	6,40,562	+1,482	+3,015	—1,533
{ Voted . . . . .	Gross . . . . .	57,97,482	55,63,823	—2,33,659	—1,35,167
	Deductions . . . . .	—16,482	—16,407	+75	+77
	Net . . . . .	57,81,000	55,47,416	—2,33,584	—1,35,090

## OTHER SALT SOURCES—STORE ACCOUNT FOR 1930-31.

	Madras. maunds.	Bombay. maunds.	Burma. maunds.
Salt in Store on 1st April 1930 (including wastage to be written off) . . . . .	3,19,484	24,52,575	13,591
Manufactured, excavated or purchased during the year . . . . .	3,78,393	34,09,936	2,593
Total . . . . .	6,97,877	58,62,511	16,184
Removed by purchasers during the year . . . . .	4,47,382*	28,43,864†	2,642
Wastage, etc., written off . . . . .	56,639	72,993	1,155
Total . . . . .	5,04,021	29,16,857	3,797
Balance in Store on 31st March 1931 . . . . .	1,93,856	29,45,654	12,387
Rate . Rs. 1-10-7-8 per maund.		For 23,23,821 maunds at Rs. 1-8-3 ; for 4,73,139 maunds at Rs. 1-7-6 ; and for 1,48,694 maunds at Rs. 1-6-7 per maund.	Rs. 2-0-6-5 per maunds.
Value Rs. . . . .	3,22,891	Rs. 44,26,839	Rs. 25,193

*Observations.*

The value of the closing balance represents the gross value inclusive of duty calculated at Rs. 1-4-0 per maund. The net value, therefore is:—

Madras Rs. 80,571 : Bombay Rs. 7,44,772 and Burma Rs. 9,709.

*Madras.*—It has been certified by the Collector, Chempauk that the stocks of salt in several factories have been verified by the Factory officers concerned on 31st March 1931 and reported to be correct. It is also certified by the Accountant General, Madras that the stock accounts of Government owned salt at the Madras depot were examined during the year under report and that the result was satisfactory.

*Bombay.*—The stock for the salt works in the Presidency proper was verified by the Manager, Main Salt Sources, Kharaghoda, who is incharge of the stores. No stock verification was done for the salt works in Sind. It is also certified by the Accountant General Bombay that the stock account of salt at Kharaghoda was audited and the balance of salt in this depot (*viz.* Maunds 27,96,959 30) on 31st March 1931, was found to be correct.

*Burma.*—Salt was weighed into the store by a factory officer and periodical verification was made by the Inspector as prescribed in the Burma Salt Directions. The Superintendent of Salt Revenue also made periodical verification. No revaluation was made. The store account could not be audited by the Accountant General, Burma, owing to the curtailment of inspection as an emergency measure of economy.

\*Includes duty free issues for fish curing and industrial purposes and for supply to French Government.

†Includes 1,329 maunds issued free to Indian States under Treaty obligations; 22,15 maunds issued to Kharaghoda Refinery subject to the payment of cost price Re. 0-1-3 and duty at Rs. 1-4-0 per maund on the refined salt, maunds 5,661 were refined during 1930-31.

## IMPORTANT COMMENTS.

1. The Important Comments under this Grant in last year's Report indicated that for some years past the over-estimating of voted expenditure has been serious and persistent in spite of the lump sum deductions which have been made. The savings of 6,10 shown in the accounts for 1930-31 exceed those of the two previous years.

The following table is a continuation of that shown on page 76 in the last year's Report to illustrate the persistent over-budgeting under the following sub-heads :—

*Account I.—Northern India Salt Revenue.*

	Savings (in thousands of rupees).
Supplies and Services . . . . .	1,48
D. 4.—Works . . . . .	1,07

*Account II.—Provinces.*

F. 4.—Supplies and services . . . . .	37
F. 5.—Contingencies . . . . .	12
G. 3.—Petty construction and repairs . . . . .	24
H.—Salt Purchase and freight . . . . .	2,73

The over-budgeting under "Pay of Establishment" noticed in the last report has been cured in 1930-31 by the inclusion of a lump reduction of 1 lakh within the provision for the sub-head.

2. *Defective supervision of a work.*—Before final payment was made to a contractor on completion of a work in March 1931 some floods damaged the work on which he had been engaged and disclosed that pipes had been badly laid and cement not used to the agreed extent.

The Superintending Engineer accordingly ordered a recovery of Rs. 2,516 and proscribed the contractor from further employment in his circle. The services of the temporary Sub-divisional Officer responsible for the neglect were terminated and the increments of the subordinate who had been specially deputed to supervise the construction were stopped until further orders.\*

\* Accountant General, Punjab.

## GRANT No. 19.—OPIUM.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for Salaries and Expenses of the OPIUM DEPARTMENT.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. + or —. Rs.	Remainder unadjusted + or —. Rs.
<b>MAJOR HEAD "4.—OPIUM".</b>					
<b>A.—Purchase of old stocks of Opium in Mewar State :</b>					
O. . . . .					
S.(a) 7,30,000 }	7,30,000	7,23,774	—6,226	..	—6,226
This supplementary grant was obtained in fulfilment of certain international obligations.					
<b>B.—Payments for special Cultivation in Malwa. . . . .</b>	27,00,000	26,71,779	—28,221	—1,200	—27,021
<b>C.—Payments to Cultivators in the United Provinces :</b>					
C. 1.—Payments for Opium:					
O. 25,46,000 }					
S.(a) 2,99,000 }	28,45,000	28,60,982	+15,982	+21,050	—5,068
The supplementary grant and further excess were due to the outturn during 1929-30 season having exceeded the estimated yield, and also to the inability to reduce cultivation during 1930-31 season as had been anticipated during 1930-31.					
C. 2.—Payments for leaves and trash . . . . .	25,000	21,272	—3,728	—600	—3,128
Receipt of less quantity of leaf than indented for.					
C. 3.—Commission to Lambar-dars . . . . .	64,000	70,816	+6,816	+6,850	—34
Due to excess outturn, <i>vide</i> C.1.					
<b>D.—Ghazipore Opium Factory :</b>					
D. 1.—Pay of Officers . . . . .	53,500	56,593	+3,093	+2,033	+1,060
Leave salary drawn from a Colony instead of in England.					
D. 2.—Pay of Establishments . . . . .	1,05,000	1,03,217	—1,783	+2,500	—4,283
The reappropriation proved unnecessary as savings ultimately occurred in the original appropriation.					
D. 3.—Allowances, Honoraria, etc. . . . .	4,200	2,067	—2,133	—1,473	—660
Under 'cost of passages.'					
D. 4.—Supplies and Services . . . . .	2,42,500	2,09,494	—33,006	—15,000	—18,006
Economy.					
D. 5.—Contingencies :					
Non-voted . . . . .	400	..	—400	..	—400
Depends on accidents to labourers.					
Voted . . . . .	44,000	46,382	+2,382	+4,000	—1,618
In connection with defence scheme of the Factory.					
D. 6.—Contribution to Municipal Board, Ghazipore, for up-keep of roads . . . . .	200	200	..	..	..
D. 7.—Deduct—Probable savings . . . . .	—30,000	..	+30,000	..	+30,000
Materialized in full.					

(a) Voted on 18th February.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or —. Rs.
E.—Superintendence and Other Establishments in the United Provinces:					
E. 1.—Pay of Officers :					
Non-voted O. 17,000 }					
S. (b) —100 }	16,600	16,562	—28	..	—38
Voted . . . . .	1,82,400	1,75,172	—7,228	—4,500	—2,728
Partly to leave out of India.					
E. 2.—Pay of Establishments .	1,85,800	1,68,941	—16,559	—14,851	—2,009
Due to abolition of charges.					
E. 3.—Allowances, Honoraria, etc. :					
Non-voted O. 2,600 }					
S. (c) —500 }	2,100	1,300	—800	..	—800
Less touring.					
Voted . . . . .	67,000	50,495	—16,505	—13,000	—3,505
Due to abolition of charges.					
E. 4.—Supplies and Services .	15,000	10,124	—4,876	—4,000	—876
Due to abolition of charges.					
E. 5.—Contingencies . . .	41,100	32,650	—8,450	—2,700	—5,750
Economy.					
E. 6.—Works . . . . .	40,400	31,075	—9,325	—3,650	—5,675
As a result of sale of abandoned buildings.					
E. 7.—Deduct—Probable savings . . . . .	—20,000	..	+20,000	..	+20,000
Fully materialized.					
F.—Charges in other Provinces :					
F. 1.—Opium: Miscellaneous charges in Calcutta :					
F. 1. (1).—Pay of Establishments . . . . .	..	73	+73	+73	..
F. 1 (2).—Other Charges .	18,000	2,800	—15,200	—13,900	—1,300
There was no demand for medical opium.					
F. 2.—Other Opium Agencies and Establishments :					
F. 2. (1).—Pay of Establishments . . . . .	4,500	3,979	—521	—500	—21
F. 2. (2).—Other Charges .	1,400	5,694	+4,294	+4,300	—96
Payment for contraband opium not originally provided for.					
F. 3.—Compensations . . .	55,000	54,775	—225	..	—225
F. 4.—Other establishments :					
F. 4 (1).—Pay of Establishments . . . . .	..	875	+875	+900	—25
Connected with research work on opium alkaloids.					
F. 4 (2).—Other Charges . . .	..	298	+298	+500	—202
See F. 4 (1).					

(b) Sanctioned on 26th March.

(c) Sanctioned on 11th February,—Rs. 150; and 26th March,—Rs. 350.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
I.—English Charges (High Commissioner) on Stores:					
I. 1.—Stores . . .	3,000	2,205	—795	..	—795
I. 2.—Establishment :					
<i>Non-voted</i> . . .	13,000	10,756	—2,244	..	—2,244
Under overseas pay owing to leave and retirement.					
Voted . . .	76,000	1,00,759	+24,759	+26,000	—1,241
Under leave salary.					
J.—Loss or Gain by Exchange:					
<i>Non-voted O.</i> . . .					
S. (d) 150 } 150		132	—18	..	—18
Voted . . .		1,332	+1,332	+1,300	+32
Totals { <i>Non-voted</i> . . . 87,250      83,525      —3,725      ..      —3,725					
Voted . . .	73,98,000	73,52,958	—45,042	—5,867	—39,175

(d) Sanctioned on 11th February.

## NOTE.

The estimates of previous years were characterised by large savings—a feature which has now disappeared.

## A.

## Account of payments to States in Malwa in 1930-31.

(Sub-head B.)

	Rs.
1. Outstanding advance to states on 1st April 1930 . . .	3,99,233
2. Total payments to States (cash advances as well as settlements during 1930-31) . . .	26,26,124
Total . . .	30,25,357
3. Value of opium supplied by the States in 1929-30—	
(a) Produce of season 1929-30 (including escort charges) . . .	26,37,146
(b) Produce of season 1930-31 . . .	..
4. Value of cash recoveries in 1930-31 . . .	..
Total recoveries . . .	26,37,146
5. Outstanding advances to the States on 31st March 1931 . . .	3,88,211

## NOTES.

The difference between item 2 and sub-head "B" in the Appropriation Account represents payment on account of joint opium officer's establishment, railway freight and other incidental charges and is also partly due to the adjustment of recoveries within the year.

Item 5 was partly adjusted by short payment of the price of opium delivered in 1931-32 during the season ending 30th June 1931.

**B.**

Account of payment to cultivators in the United Provinces in 1930-31 for cultivation of Opium (sub-head C. 1.)

	Rs.
1. Outstanding advances to cultivators on 1st April 1930 . . . . .	4,69,061
2. Total payments to cultivators (cash advances as well as cash settlements) during 1930-31 . . . . .	28,63,834
Total	33,32,895
3. Value of opium supplied by cultivators in 1930-31.	
(a) Produce of season 1929-30 . . . . .	28,44,448
(b) Produce of season 1930-31 . . . . .	..
4. Value of cash recoveries in 1930-31 . . . . .	14,391
Total recoveries . . . . .	28,58,839
5. Outstanding advances to cultivators . . . . .	4,74,056
6. Write-off . . . . .	..
Net outstanding on 31st March 1931 . . . . .	4,74,056

**NOTES.**

The difference between the figures in item 2 and that against sub-head C. 1 in the appropriation account is mainly due to the adjustments of cash recoveries within the year.

Advances are made during the monsoon for opium, leaf and trash to be delivered at the beginning of the next hot weather. This accounts for the outstanding on 31st March 1931.

**C.**

Account of payments to cultivators in the United Provinces in 1930-31 for leaves and trash.

(Sub-head C. 2.)

	Rs.
1. Outstanding advances to cultivators on 1st April 1930 . . . . .	28,079
2. Total payments to cultivators (cash advances as well as cash settlements) . . . . .	21,631
Total payments . . . . .	49,710
3. Value of leaf and trash supplied by cultivators in 1930-31—	
(a) Produce of season 1929-30 . . . . .	29,005
(b) Produce of season 1930-31 . . . . .	..
4. Value of cash recoveries in 1930-31 . . . . .	447
Total recoveries . . . . .	29,452
5. Outstanding advances to cultivators . . . . .	20,258
6. Written-off . . . . .	..
Net outstanding on 31st March 1931 . . . . .	20,258

**NOTE**

The difference between the figure of item 2 and that against sub-head C. 2. in the appropriation account is mainly due to recoveries omitted from the charge.

## GRANT No. 20—STAMPS.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray Expenses in connection with STAMPS.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder un-adjusted + or —. Rs.
MAJOR HEAD "7—STAMPS"					
A.—Administrative Charges of Central Stamp Office, Calcutta :					
A. 2.—Pay of Establishments	3,490	9,062	+ 662	+ 85	+ 577
Explained as due to "rounding of the original estimates".					
A. 4.—Contingencies	1,600	1,413	—187	—85	—102
A. 5.—Deduct—Amount recovered from Posts and Telegraphs	—17,000	—17,000	—	..	..
B.—Amount paid for Non-supply of stamps from Central Stamp Stores					
{ Non-voted, 1,000		33	—967	..	—967
{ Due to rounding of estimates.					
{ Voted . . . . . 2		2	+2	..	+2
C.—Security Printing Press Charges—Loss on Commercial undertakings :					
C. 1.—Superintendence—					
Non-voted . . . . .	16,000	..	—16,000	..	—16,000
The leave salary was not drawn in India. See Note.					
Voted . . . . .	4,000	4,880	+ 880	..	+ 880
More leave was taken by the staff.					
Totals { Non-voted . . . . .	17,000	33	—16,967	..	—16,967
{ Gross . . . . .	14,000	15,357	+ 1,357	..	+ 1,357
{ Voted . { Deductions . . . . .	—17,000	—17,000	..	..	..
{ Net . . . . .	1,000*	—1,643	—2,643	..	—2,643

\*The net amount being a *minus* quantity a nominal demand for Rs. 1,000 was voted by the Legislative Assembly.

## NOTE.

The large non-voted saving of almost the whole of the appropriation of Rs. 17,000 is attributable to the provision of Rs. 16,000 under sub-head C. 1. remaining unutilised as no leave salary was drawn in India. The provision should have been surrendered to Government as soon as it became evident that it would not be required. The charges under this sub-head represent actual leave salary of Government servants employed in the Security Press, against which the Press makes a contribution to general revenues. The title of this head is somewhat of a misnomer in indicating that these charges represent a "loss on commercial undertakings".



## GRANT No. 21—FOREST.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with FOREST.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net re-appro- priation or sur- render.	Remainder un-ad- justed + or —
MAJOR HEADS—"S FOREST" AND "8A FOREST CAPITAL OUTLAY".	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—General Direction (Headquarters Office):</b>					
<i>A 1.—Pay of Officers</i>					
O. 39,000 }					
S. (a) —5,248 }	33,752	33,752	..	..	..
A. 2.—Pay of Establishments .	14,100	14,231	+151	+152	—1
A. 3 — Allowances, Honoraria, etc.					
Non-voted . . . . .	6,000	2,350	—3,650	—1,728	—1,922
Less touring by the Inspector General, the appointment having remained vacant for some time. The unadjusted saving was offered for surrender but not accepted.					
Voted . . . . .	3,000	1,886	—1,114	—152	—962
See A 3 non-voted.					
A. 4.—Contingencies . . . . .	2,890	2,818	+18	..	+18
A. 5.—Grants-in-aid, Contribu- tions, etc. . . . .	300	1,578	+1,278	+1,278	..
Adjustment of passage contributions.					
A. 6.—Charges for Exhibition 1920—24 . . . . .	..	11,030	+11,030	+11,030	..
This represents a belated adjustment connected with the British Empire Exhibitions of 1920 and 1924. The decision to charge the amount to this Grant was arrived at after the original estimates were framed.					
<i>A. 7.—Expenditure in connection with Chengtu Timber operations.</i>					
O. . . . . }					
S. (b) 1,16,000 }	1,16,000	1,25,587	+9,587	+10,000	—413
The supplementary grant and reappropriation were required to clear an outstanding item under 'Forest Suspense' on account of losses in the disposal of certain Government timber in England.					
<b>B.—Forest Research Institute—Establishments:</b>					
<i>B. 1.—Pay of Officers</i>					
Non-voted O. 2,09,300 }					
S. (c) —21,200 }	1,88,100	1,87,507	—593	..	—593
Voted . . . . .	1,85,000	1,87,508	+2,508	+6,000	—3,492
Mainly in connection with sandal spike disease investigation.					
B. 2.—Pay of Establishments . . . . .	2,00,200	2,04,337	+4,137	+5,500	—1,363
See B-1 voted.					
<i>B. 3.—Allowances, Honoraria, etc.</i>					
Non-voted O. 24,500 }	16,000	15,438	—562	+450	—1,012
S. (c) —8,500 }					
Voted . . . . .	45,400	40,828	—4,572	—4,530	—42
Less touring and less payment of stipends to I. F. S. students.					
B. 4.—Supplies and Services, and Contingencies. . . . .	80,300	68,423	—11,877	—8,000	—3,877
Over-estimation and economy.					
B. 5.—Grants-in- aid, Contributions, etc. . . . .	9,300	6,934	—2,966	..	—2,966
Some Indian Forest service posts remained unfilled.					

(a) Sanctioned on 19th February.

(b) Voted on 18th February.

(c) Sanctioned on 20th March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
B. 6— <i>Debit</i> —Establishment and other charges recovered from other Governments Departments, etc . . .	Rs.	Rs.	Rs.	Rs.	Rs.
Represents recovery connected with sandal spike disease investigation, <i>vide</i> sub-heads B. 1. and B 2.					
C.—Forest Research Institute—Other Charges :					
C. 1.—Purchase of Stores and Tools and Plants . . .	15,100	12,014	—3,086	—2,560	—526
Under 'renewal of stores.'					
C. 2.—Communications and Buildings—New Works. }					
C. 3.—Communications and Buildings—Repairs and Maintenance. }	8,000	1,768	—6,232	—5,670	—562
Less expenditure on upkeep of the Institute and College grounds and of quarters and on clearing camping grounds for students in camp.					
C. 4.—Miscellaneous :					
C. 4. (1)—Temporary Establishment on Daily Labour . . .	88,300	88,651	+351	+500	—149
C. 4 (2).—Purchase of Timber for Seasoning and Preserving (including Freight and Carting charges) . . .	31,200	35,620	+4,420	+4,750	—330
Purchase of more timber for the Economic Branch.					
C. 4 (3).—Purchase of Coal, Raw Materials, Chemicals, and Apparatus . . .	33,000	36,475	+3,475	+3,100	+375
Purchase of more coal and chemicals in the Economic Branch.					
C. 4 (4).—Other Charges . . .	55,600	54,366	—1,234	—1,120	—114
D.—Interest on Forest capital outlay. . .		8,125	+8,125	+5,700	+2,425
The question of adjustment of these charges was decided too late to admit of funds being provided originally. The addition made by reappropriation, which was based on last year's actuals, proved inadequate.					
E.—Charges in England (High Commissioner) on Stores . . .	35,000	23,944	—11,056	—10,000	—1,056
Reduction in indents (including a cancellation of about Rs. 4,000) accounted for about Rs. 9,000, reduction in prices (Rs. 1,666), and carry over to 1931-32 (Rs. 400).					
F.—Loss or Gain by Exchange . . .		315	+315	..	+315
G.—Share of Capital charges financed from Ordinary Revenues. . .	42,000	29,935	—12,065	—11,800	—265
Revision of estimates and postponement of works for the construction of students' quarters.					
Totals . . .					
{ Non-voted . . .	2,54,052	2,47,559	—6,493	..	—6,493
{ Voted { Gross . . .	9,55,000	9,47,881	—7,119	+2,900	—10,019
{ Deductions . . .	..	8,467	—8,467	—9,000	+533
{ Net . . .	9,55,000	9,39,414	—15,586	—6,100	—9,486

## IMPORTANT COMMENT.

The charge of Rs. 1,25,587 under sub-head A. 7, represents the final disposal of the case relating to a shipment of Burmese timber to London which was considered by the Public Accounts Committee dealing with the Appropriation Report for 1926-27 (*vide* serial no. 18 at page 33 of the Appropriation Report for 1929-30).

The over-estimating under the two sub-heads B. 4—Supplies and Services and Contingencies, and E.—Charges in England on Stores noticed in last year's Report (page 89) continued in 1930-31.

The savings for the Grant as a whole are much smaller than in previous years—to some extent due to the expenditure which has been incurred under sub-heads A. 6—"Charges for Exhibition 1920-24" and D. "Interest on Forest Capital Outlay" not having been foreseen.

## GRANT No. 22.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for Expenditure on IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<i>A.—Interest on works for which Capital Accounts are kept—Major head “14”:</i>					
O. 12,38,000 } S. (a) 29,300 }	12,67,300	12,66,047	—1,253	—2,000	+747
<i>B.—Share of Capital Charges on Irrigation Works (cost of Works as well as General Charges) financed from Ordinary Revenues (vide C in Demand No. 89 Major Head “16”).</i>					
<i>Non-voted . . . . .</i>	3,000	2,418	—552	—2,000	+1,448
The reduction proved high.					
Voted . . . . .	4,25,800	2,70,814	—1,54,986	—1,51,770	—3,216
Baluchistan, under improvements to Khushdil Khan and Shebo System (Rs. 1,41,000).					
<i>C.—Cost of Works charged to Revenue:</i>					
<i>C. 1.—Working Expenses of productive Irrigation works for which Capital Accounts are kept—Major Head “XIII—Deduct—Working Expenses” — Miscellaneous Works: Lower Swat and Kabul River Canals:</i>					
<i>C. 1 (1).—Extensions and Im- provements . . . . .</i>	51,000	20,119	—30,881	—30,200	—681
Mainly postponement of less important works.					
<i>C. 1 (2).—Maintenance and Repairs . . . . .</i>	1,51,000	1,99,961	+48,961	+48,900	+61
Mainly urgent repairs necessitated by floods of 1929.					
<i>C. 2.—Working Expenses of unproductive Irrigation works for which Capital Accounts are kept—Major Head “XIII—Deduct—Working Expenses”:</i>					
<i>C. 2 (1).—Upper Swat Canals:</i>					
<i>C. 2 (1) (1).—Extensions and Improvements . . . . .</i>	18,000	37,144	+9,144	+11,000	—1,856
Urgent unavoidable repairs.					
<i>C. 2 (1) (2).—Maintenance and Repairs . . . . .</i>	1,61,000	2,15,495	+54,495	+56,000	—1,505
See C. 1 (2).					
<i>C. 2 (2).—Other Works in Baluchistan and Ajmer-Merwara:</i>					
<i>C. 2 (2) (1).—Extensions and Improvements . . . . .</i>	37,500	34,520	—2,950	—1,500	—1,480
Mainly postponement of certain works in Rajputana.					
<i>C. 2 (2) (2).—Maintenance and Repairs . . . . .</i>	65,000	60,933	—4,067	—1,715	—2,352
See C. 2 (2) (1).					
<i>C. 3.—Miscellaneous Expenditure—Irrigation Works—Major Head “15-A”:</i>					
<i>C. 3 (1).—Works . . . . .</i>	1,58,500	1,61,439	+2,939	+740	+2,199
Connected with Surkhab Irrigation project in Baluchistan.					
<i>C. 3 (2).—Extensions and Im- provements . . . . .</i>	35,000	27,834	—7,166	—5,000	—2,166
Postponement of less important works in North-West Frontier Province.					

(a) Sanctioned on 6th March, Rs. 20,300 and 9th March Rs. 9,000.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or — Rs.
<b>C.—Cost of works charged to Revenue—concl'd.</b>					
C. 3 (3).—Maintenance and Repairs . . . . .	76,200	52,916	—23,284	—23,985	+701
See C. 3. (2).					
C. 3 (4).—Other Charges :					
O. 42,200 }					
S. (b) 13,27,000 }	13,69,200	11,52,287	—2,16,913	—21,500	—1,95,413
Mainly in Punjab (Rs. 1,95,036) due to excessive supplementary provision for the proportionate share of leave and pensionary charges of Irrigation Department employees in respect of service prior to 1st April 1921.					
C. 4.—Miscellaneous expenditure—Navigation, Embankment and Drainage Works—Major Head "15-B.":					
C. 4 (1).—Works . . . . .	..	1,029	+1,029	+1,000	+29
Railway freight on materials for construction of Dera Ismail Khan Bund.					
C. 4 (2).—Extensions and Improvements . . . . .	1,77,000	87,231	—89,769	—85,000	—4,769
See C. 3 (2).					
C. 4 (3).—Maintenance and Repairs . . . . .	24,600	15,469	—8,531	—9,000	+469
See C. 3 (2).					
C. 4 (4).—Other Charges . . . . .	..	—178	—178	..	—178
<b>D.—Establishment charged to Revenue:</b>					
D. 1.—Direction :					
D. 1 (1).—Pay of Officers :					
Non-voted . . . . .	75,000	72,904	—2,096	—1,380	—716
Voted . . . . .	..	6,540	+6,540	+6,500	+40
Provision erroneously made under D. 2 (1).					
D. 1. (2).—Other Charges :					
Non-voted . . . . .	10,600	10,548	—52	—680	+628
Voted . . . . .	61,500	57,994	—3,506	—2,200	—1,306
Economy.					
D. 2.—Executive :					
D. 2 (1).—Pay of officers					
Non-voted . . . . .	68,000	53,644	—14,356	—7,010	—7,346
Mainly change of personnel in North West Frontier Province.					
Voted . . . . .	1,01,700	81,789	—19,911	—19,757	—154
Mainly because the transfer of control of civil canals in the North West Frontier Province to the Public Works Department was not completed.					
D. 2 (2).—Other charges :					
Non-voted . . . . .	16,400	15,682	—718	+2,110	—2,828
Voted . . . . .	3,58,000	3,67,063	+9,063	+2,462	+6,601
North West Frontier Province, mainly to under-estimation of contingent charges.					
D. 3.—Other Establishments (including Establishment charges incurred in England) :					
D. 3 (1).—Pay of Officers	15,000	17,361	+2,361	+3,000	—639
Under leave salary.					
D. 3 (2).—Other Indian charges . . . . .	2,60,700	2,34,912	—25,788	—7,700	—18,088
Mainly under Lambardari fees (Rs. 18,000) in North West Frontier Province.					
D. 3 (3).—English Charges :					
O. 77,000 }					
S. (d) 15,000 }	92,000	89,072	—2,928	+124	—3,052
D. 5.—Deduct—Establishment not charged to Revenue (Vide B. 1. in Demand No. 89).					
Non-voted . . . . .	—10,000	—4,252	+5,748	+7,000	—1,252
Pro rata deduction over-estimated (See separate note 3).					
Voted . . . . .	—60,500	—39,939	+20,561	+19,800	+761
Mainly in North West Frontier Province, pro rata deduction over-estimated (see separate note 3).					

(b) Voted on 15th February. Rs. 9,43,000 and 27th March. Rs. 3,84,000.

(d) Sanctioned on 7th March.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving— Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or — Rs.	
<b>E.—Tools and Plant charged to Revenue :</b>						
E. 1.—New supplies						
E. 2.—Repairs, Carriage and other Charges	20,500	24,263	+3,763	+6,630	—2,867	
Connected with purchase of tools and plant for hydro electric scheme, Mardan.						
E. 3.—Deduct—Tools and Plant not charged to Revenue (vide B. 2 in Demand No. 89)	—1,200	—652	+548	+1,200	—652	
<i>Pro rata deduction in the North West Frontier Province (see separate note 3).</i>						
<b>F.—Grants-in-aid, Contributions, etc.</b>						
O.						
S. (e) 862	862	5,348	+4,486	+4,600	—114	
Represents passage contribution connected with North West Frontier Province. Provi- sion was originally made under sub-heads D. 1 and D. 2.						
<b>G.—Suspense charged to Revenue :</b>						
G. 1.—Stock	2,500	74,551	+72,051	+61,200	+10,851	
The provision originally made was for net expenditure.						
G. 2.—Other Suspense Accounts	2,000	32,457	+30,457	+8,500	+21,957	
The provision originally made was for net expenditure.						
<b>H.—Pensionary Charges charged to Revenue :</b>						
Non-voted O. 33,000						
S. (f) 640	33,640	33,482	—158	—640	+482	
Voted	1,02,200	1,01,545	—655	+430	—1,085	
<b>I.—Deduct—English cost of Stores and Establishment (converted at prevailing rates of exchange and included in C, D, F, and G, above).</b>						
Non-voted O. —77,000						
S. (g) —15,000	—92,000	—89,136	+2,864	—124	+2,988	
Under leave salary.						
Voted	..	—13	—13	..	—13	
<b>J.—Deduct—Contributions from Local Funds (Major Head "15 A")</b>						
	—29,700	..	+29,700	+29,700	..	
<i>See D. 2 (1) Voted.</i>						
<b>K.—English charges charged to Revenue (At par value £1=Rs. 13½) :</b>						
<b>K. 1.—Establishment :</b>						
O. 77,000						
S. (g) 15,000	92,000	87,745	—4,255	..	—4,255	
Based on an amended authority received late in the year leave salary of an officer, the full period of whose leave was provided for under this head, was charged for part of the period to Provincial revenues.						
<b>L.—Loss or Gain by Exchange charged to Revenue :</b>						
O.						
S. (g) 1,130	1,130	1,327	+197	..	+197	
<b>M.—Reserve for Revenue Expenditure</b>						
	15,000	..	—15,000	—12,635	—2,365	
<i>See list of operations upon 'Reserve' appended.</i>						
<b>N.—Probable savings :</b>						
O. —2,53,900						
S. (h) 1,39,000	—1,14,900	..	+1,14,900	+1,14,900	..	
Fully realised.						
Totals. {	Gross	16,59,932	16,33,247	—21,685	—6,876	—14,809
	Deductions	—1,02,000	—93,388	+8,612	+6,876	+1,736
	Net	15,57,932	15,41,859	—13,073	..	—13,073
	Gross	35,83,400	33,35,488	—2,47,912	—50,700	—1,97,212
	Deductions	—91,400	—40,604	+50,796	+50,700	+96
	Net	34,92,000	32,94,884	—1,97,116	..	—1,97,116

## NOTE.

1. The large saving of Rs. 1,95,036 under sub-head C. 3. (4) against the supplementary grant of Rs. 3,84,000 obtained on the 27th March 1931 for payment to the Punjab Government on account of proportionate share of leave and pensionary charges is mainly responsible for the total voted saving under this Grant.

(e) Sanctioned on 22nd July.

(f) Sanctioned on 17th March.

(g) Sanctioned on 7th March.

(h) Voted on 1st February.

2. Sub-head M.—The operation upon the “ Reserve ” were as follows :—

	Voted. Rs.	Non-voted. Rs.
Original provision for “ Reserve ” in Demands for Grants for 1930-31 . . . . .	15,000	..
Add—Withdrawn to Reserve from :—		
(1) North-West Frontier Province :—		
15.—Other revenue expenditure financed from ordinary revenue . . . . .	63,000	9,000
16.—Construction of irrigation, navigation, embankment and drainage works . . . . .	2,000	2,000
(2) Baluchistan :—		
15.—Other revenue expenditure financed from ordinary revenue . . . . .	8,295	360
16.—Construction of irrigation, navigation, embankment and drainage works . . . . .	48,470	..
(3) Rajputana :—		
XIII.—Working expenses . . . . .	2,400	..
15.—Other revenue expenditure financed from ordinary revenue . . . . .	700	..
(4) Central Bureau of Information :—		
15.—Other revenue expenditure financed from ordinary revenue . . . . .	20,000	..
Totals . . . . .	1,59,865	11,360
Deduct—Amount allotted to :—		
(1) North-West Frontier Province :—		
XIII.—Working expenses . . . . .	1,25,000	11,360
16.—Construction of irrigation, navigation, embankment and drainage works . . . . .	1,000	..
Probable savings . . . . .	31,000	..
(2) Delhi :—		
15.—Other revenue expenditure financed from ordinary revenue . . . . .	100	..
(3) Madras :—		
15.—Other revenue expenditure financed from ordinary revenue . . . . .	400	..
Totals . . . . .	1,57,500	11,360
Balance lapsed . . . . .	2,365	..

3. *Pro rata* distribution of Establishment and Tools and Plant Charges.—The general principle regulating the adjustment of establishment charges is that establishment employed solely on a particular work is debited to that work and the remaining charges distributed over the various heads of account in proportion to the works expenditure concerned. For this purpose irrigation revenue works expenditure is doubly weighted to allow for the fact that establishment to be charged to revenue spends a good deal of its time on supervision not entirely represented by works expenditure. In Rajputana where the establishment employed on irrigation and civil works is joint, various civil works heads are concerned so the charges are debited initially to the civil works grant ; elsewhere the establishment charges have merely to be distributed between revenue (this grant) and capital (Grant No. 89) and the initial debit is made to the former. Similar adjustments are made with respect to tools and plant except that for this purpose the irrigation revenue expenditure is not given any additional weight. The system is known as the *pro rata* method and the explanations under sub-heads D. 5 and E. 3 are intended to allude to the difficulty of making the estimate of *pro rata* distribution before the works expenditure of the year has been ascertained. The total expenditure for works, establishment and tools and plant debited to irrigation revenue is given below.

	Works. Rs.	Establishment. Rs.	Tools and Plant. Rs.
1. North-West Frontier Province . . . . .	6,72,684	8,52,358	13,037
2. Baluchistan . . . . .	1,99,993	87,983	9,152
3. Rajputana . . . . .	62,500	33,900	1,751



(i) The above figures do not include recoveries.

(ii) The establishment charges in the North-West Frontier Province are made up of the following items :—

	Rs.
(a) Charges on Special Revenue Establishment debited to head XIII— <i>vide</i> Rule 3 of Appendix 7 to the Public Works Account Code . . . . .	2,01,564
(b) Cost of Special Survey Establishment . . . . .	51,935
(c) The time spent by the Executive Establishment of Irrigation, North-West Frontier Province on purely revenue works and on all expenditure works, <i>viz.</i> , those under " XIII ", " 15 " and " 35 " is 50 per cent. each way. This proportion was prescribed by the local Administration, North-West Frontier Province in supersession of that laid down in Rule 16 (c) of Appendix 7 to the Public Works Account Code. The charges debited on this account to head XIII being 50 per cent. of Rs. 4,60,800 . . . . .	2,30,400
(d) The remaining 50 per cent. of the charges, were distributed <i>pro rata</i> on the basis of works expenditure under " XIII ", " 15 ", and " 16 " . . . . .	2,23,148
(e) Civil Canals . . . . .	1,45,311
Total . . . . .	8,52,358

4. The details of important major works estimated to cost one lakh each or more are given below :—

*Figures are in nearest thousands of rupees.*

Serial No.	Major Head and name of works.	Sanctioned estimate.	Expenditure. During 1930-31.	To end of 1930-31.	Remarks.
(1)	15-B. Navigation, embankment, etc.—Miscellaneous Expenditure. Constructing Guide Bund at Dera Ismail Khan . . . . .	6,37 (A)	1	6,56(a)	Completed.
(2)	15 A.—Miscellaneous expenditure—other charges : Survey of Irrigation possibilities in Waziristan and Baluchistan. . . . .	1,09(A)	19	93	Nearing completion.
(3)	15. A.—Miscellaneous expenditure : Fort Sandeman (Kapur) Irrigation project . . . . .	1,11(A)	57	1,08	In progress.

*Observations.*

(A) The figures are for works outlay only.

(a) The work was shown completed last year but its account had to be re-opened in order to adjust certain liabilities not anticipated before.

### STORE ACCOUNT.

	Opening balance on 1st April 1930.	Receipts during 1930-31.	Total.	Issues during 1930-31.	Closing balance on 31st March 1931.
1. North-West Frontier Province.—	Rs.	Rs.	Rs.	Rs.	Rs.
(i) Lower Swat Canal Division.	50,482	23,780	74,262	37,127	37,135
(ii) Malakand Division . . . . .	90,481	29,553	1,20,034	36,933	83,101
(iii) Swabi Division . . . . .	33,649	14,919	48,568	14,913	33,655
(iv) D. I. Khan Civil Canal Division . . . . .	..	352	352	..	352
2. Baluchistan . . . . .	5,763	12,800	18,563	7,220	11,343

*Observations.*

1. The stocks of materials in hand were verified by the executive officers of the Public Works Department and priced within market rates, values written off as losses on stock Rs. 7,850 (Rs. 7,126 Malakand Division, Rs. 619 Swabi Division and Rs. 105 Lower Swat Canal Division.)

2. The Executive Engineer Irrigation Department states that there was no obsolete stock and that the stock was counted during the course of the year and found correct. The stores are stated to be in good condition and priced within market rates. There were no profits or losses of stock material during the year. The store account was audited by the Controller of Military Accounts, Western Command, Quetta.

## IMPORTANT COMMENT.

*Postponement of an inevitable payment.*—A sum of Rs. 61,503 was paid to a contractor in April 1930, on account of a work executed and measured in January and February of that year. Orders were issued in March by the Chief Engineer to the Executive Engineer specifically in connection with this work to work up to the allotment, "Some payments being made in April."

Had this liability been liquidated, as it should have been, in the year to which it related there would have been a very heavy excess over the allotment of the year [included under sub-head C. 1 (2)] which had already been exceeded by a sum of Rs. 5,000. The rule on the subject in the Civil Account Code is, however, emphatic and reads as follows :—

"Money indisputably payable should never be left unpaid. It is no economy to postpone inevitable payments, and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date."

On the matter being referred to the local Administration they ordered the Executive Engineer to avoid such irregularities in future."

\*Comptroller, North West Frontier Province.



# GRANT No. 25.—INTEREST ON ORDINARY DEBT, AND REDUCTION OR AVOIDANCE OF DEBT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the INTEREST CHARGES AND THE CHARGES FOR THE REDUCTION OR AVOIDANCE OF DEBT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropr. or surrender	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEADS "19.—INTEREST ON ORDINARY DEBT" AND "21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT".</b>					
<i>Interest on Ordinary Debt :</i>					
<b>A.—Rupee Debt :</b>					
<i>A. 1.—Interest on Permanent Debt.</i>					
O. 17,36,92,000 }					
S. (a)—5,29,000 }	17,31,63,000	17,41,97,429	+10,34,429	..	+10,34,429
Under-estimation of arrear payments of interest pertaining to certain Bonds (Rs. 8,50,000) —mainly 6 per cent. Bonds of 1930 (Rs. 5,25,000) and enhanced loss on the sale of the securities held in the Cash Balance Investment Account (about 2 lakhs).					
<i>A. 2.—Interest on Expired Loans</i>					
O. 2,00,000 }					
S. (a)—1,00,000 }	1,00,000	1,25,197	+25,197	..	+25,197
Unanticipated drawal of accumulated arrears of interest on 5½ per cent. War Bonds of 1928.					
<i>A. 3.—Reserve Provision for Service of New Loan.</i>					
O. 1,05,00,000 }					
S. (a)—12,00,000 }	93,00,000	88,99,296	—4,00,704	..	—4,00,704
Some interest on 6 per cent. Bonds. 1933-36 remained undrawn (6 lakhs against anticipations 2 lakhs.)					
<i>A. 4.—Discount on Treasury Bills.</i>					
O. 2,90,00,000 }					
S. (a)—27,52,000 }	2,62,48,000	2,82,29,717	+19,81,717	..	+19,81,717
In pursuance of the policy of credit and currency control, about 10·35 lakhs of treasury bills had to be sold to the public during the closing months, of the year in excess of what was assumed when the estimates were framed, also money market conditions in February and March necessitated payment of higher rates of discount.					
<i>A. 5.—Interest on other Floating Loans.</i>					
O. .. }					
S. (a)4,00,000 }	4,00,000	5,10,137	+1,10,137	..	+1,10,137
Against estimate of 8 crores only of temporary loans from the Imperial Bank of India, actually 15 crores had to be taken.					
<i>A. 6.—Management of Debt:</i>					
	7,60,000	7,42,840	—17,160	—15,000	—2,160
The new loan of the year was floated in July instead of in June as assumed in the budget, the Imperial Bank being thus entitled to receive commission on the increased amount of debt for one half year only					
<i>A. 7.—Commission, Brokerage, etc., on Loans</i>					
	8,75,000	2,08,396	—6,66,604	—6,65,000	—1,604
Budget was based on past actuals. A considerable reduction in the rates of brokerage allowed in the previous year was found possible this year.					
<i>A. 8.—Discount Written off to Revenue</i>					
	46,06,000	46,06,000	..	..	..
<b>B.—Deduct—Interest on Debt Incurred for Commercial Departments and Provincial Governments.</b>					
<i>B. 1.—Railways</i>					
O. —19,09,63,000 }					
S. (a)—1,16,06,000 }	—20,25,69,000	—19,67,68,751	+58,00,249	..	+58,00,249
Mainly adoption of a revised basis for the calculations of the rate of interest payable in England (Rs. 53 lakhs.)					

(a) Sanctioned on 25th March,

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Exces + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>B. 2.—Posts and Telegraphs.</i>					
<i>O. —79,93,000</i>	—83,72,000	—83,67,558	+4,412	..	+4,412
<i>S. (a) —37,9,000</i>					
<i>B. 3.—Irrigation works (Central).</i>					
<i>O. —12,38,000</i>	—12,68,000	—12,66,017	+1,953	..	+1,952
<i>S. (a) —30,000</i>					
<i>B. 4.—Salt works.</i>					
<i>O. —5,11,000</i>	—4,78,000	—4,19,393	+58,607	..	+58,607
<i>S. (a) 33,000</i>					
Original provision based on orders previously in force requiring saltstock to be treated as floating assets chargeable with interest, but actual adjustment made on direct capital outlay under revised orders of Government received after the close of the year.					
<i>B. 5.—Forests</i>					
<i>O. —21,000</i>	—77,000	—80,379	—3,379	..	—2,379
<i>S. (a) —56,000</i>					
<i>B. 6.—Security Printing.</i>					
<i>O. —1,21,000</i>	—4,33,000	—6,06,870	—1,73,870	..	—1,73,870
<i>S. (a) —12,000</i>					
Mainly adjustment in 1930-31 of arrear interest charges of the Security Printing Press for the half year ended 31st March 1930 (Rs. 1,36,000). Also increase in the Capital of the Press and change in the rate of interest announced later.					
<i>B. 7.—Vizagapatam Harbour.</i>					
<i>O. —11,27,000</i>	—11,93,000	—10,29,855	+1,63,145	..	+1,63,145
<i>S. (a) —66,000</i>					
See sub-head G in Grant No. 93—Capital outlay on Vizagapatam Harbour.					
<i>B. 8.—Provincial Loans Fund.</i>					
<i>O. —6,52,29,000</i>	—6,51,00,000	—6,51,87,245	—3,87,245	..	—3,87,245
<i>S. (a) 1,29,000</i>					
<i>C.—Loss by Exchange</i>					
<i>Non-voted O. ..</i>	9,68,000	9,56,827	—11,173	..	—11,173
<i>S. (a) 9,68,000</i>					
<i>Voted O. ..</i>	1,00,000	1,04,096	+4,096	..	+4,096
<i>S. (b) 1,00,000</i>					
<i>D.—Sterling Debt.:</i>					
<i>D. 1.—Interest on Loans con-             tracted in England under             various Acts:</i>					
<i>O. 13,31,31,000</i>	13,58,20,000	13,58,12,880	—6,120	..	—6,120
<i>S. (a) 26,89,000</i>					
<i>D. 2.—Interest on temporary             Loans.</i>					
<i>O. ..</i>	23,47,000	23,47,093	+93	..	+93
<i>S. (a) 23,47,000</i>					
<i>D. 3.—Interest Portion of Rail-             way Annuities</i>	2,46,21,000	2,46,19,493	—1,507	..	—1,507
<i>D. 4.—Interest on outstanding Lia-             bilities of Railway Com-             panies taken over on             purchase.</i>	1,34,43,000	1,34,42,490	—600	..	—600
<i>D. 5.—Interest on Liabilities             assumed in respect of             British Government 5             per cent. War Loan             (1929—47)</i>					
<i>O. 1,07,55,000</i>	1,11,48,000	1,11,47,333	—667	..	—667
<i>S. (a) 3,93,000</i>					
<i>D. 6.—Discount on India Bills</i>					
<i>O. 35,00,000</i>	..	..	..	..	..
<i>S. (a) —35,00,000</i>					

(a) Sanctioned on 25th March.  
(b) Voted on 27th March.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.		Net reappro- piation or surren- dered		Remainder un- adjusted + or —.
			Rs.	Rs.	Rs.	Rs.	
D.—Sterling Debt— <i>contd.</i>							
D. 7.— <i>Under Special Deposit or Loan Commitments.</i>							
<i>O.</i> 1,40,000 }	1,10,000	1,45,107	+ 5,107	..		+ 5,107	
D. 8.— <i>Under Special Funds.</i>							
<i>O.</i> 10,60,000 }	10,61,000	10,61,653	— 347	..		— 347	
<i>S. (a)</i> 1,000 }							
D. 9.—Management of Debt							
<i>O.</i> 1,30,000 }	72,31,000	78,65,495	+ 6,34,495	+ 6,80,000		— 45,504	
<i>S. (b)</i> 59,99,000 }							
Excess represents part of the expenses of the issue of sterling loans additional to the borrowing foreseen when the Budget was framed. The final saving resulted from smaller than the estimate than had been anticipated.							
D. 10.—Other Items							
<i>O.</i> 1,51,000 }	2,23,000	2,43,709	+ 20,709	..		+ 20,709	
<i>S. (b)</i> 69,000 }							
Heavier expenditure on advertising than had been provided for in estimates was necessary in connection with the first order of India Stock of the financial year. The resulting excess could have been covered by savings within the Grant under sub-head D. 9.							
E.—Deduct—Interest on Debt incurred for Commercial Departments and Provincial Governments: Railways.							
<i>O.</i> —10,91,43,000 }	—10,99,21,000	—11,52,21,667	—52,97,667	..		—52,97,667	
<i>S. (a)</i> —4,81,000 }							
The final appropriation represented one year's interest at 3·3252 per cent. (the prescribed rate to end of 1916-17) on Rs. 74,29,34,870, the total expenditure to 31st March 1917, plus one year's interest at an estimated rate of 5·1777 per cent. on Rs. 49,68,43,530 (Rs. 48,22,28,040, the total expenditure from 1st April 1917 to 31st March 1930, plus Rs. 1,46,15,490, moiety of the revised estimate for 1930-31). The excess shown resulted from a charge at the rate of 6·248686 per cent. on the amount of the capital expenditure since 31st March 1917, in place of the rate of 5·1777 per cent. The increase in the rate was due to adoption of a revised basis of calculation. The alteration was made too late to be embodied in a revision of estimates.							
F.—Appropriation for reduction or avoidance of debt:							
<i>F. 1.—India</i>	1,79,75,000	1,79,75,000	..	..		—	
See Audit certificate under Important Comments.							
G.—Other Appropriations:							
G. 1.—India:							
Non-voted							
<i>O.</i> 3,15,37,000 }	2,35,38,000	2,54,026	+ 2,226	..		+ 2,226	
<i>S. (a)</i> —79,99,000 }							
See Audit certificate under Important Comments.							
Voted							
<i>O.</i> 1,05,12,000 }	1,99,43,000	1,99,39,774	— 3,226	..		— 3,226	
<i>S. (b)</i> 94,31,000 }							
See Audit certificate under Important Comments.							
Totals							
Non-Voted	44,48,78,000	44,76,15,788	+ 27,37,788	..		+ 27,37,788	
Voted	—38,94,14,000	—38,92,47,765	+ 1,66,235	..		+ 1,66,235	
Net	5,54,64,000	5,83,68,023	+ 29,04,023	..		+ 29,04,023	
Voted	2,91,32,000	2,91,04,311	— 27,689	..		— 27,689	

## NOTE.

The non-voted excesses under sub-heads A. 1. and A. 4. are mainly responsible for the total net excess of Rs. 29,04,023 over the non-voted appropriation under this Grant.

(a) Sanctioned on 25th March  
(b) Voted on 25th March

### IMPORTANT COMMENTS

*Audit Certificate regarding the debt redemption scheme of the Government of India.*—In his letter forwarding comments on the Appropriation Report for 1929-30 the Auditor General intimated that the question of the precise nature of the audit to be applied to the transactions which take place annually in connection with this scheme had been under his consideration and he had come to the conclusion that not only should there be a formal concentrated audit of the transactions taken collectively, but also that there should be a formal audit certificate prominently inserted in this Report so that the general tax payer and the investing public might have from year to year an authoritative assurance that the conditions of the debt redemption scheme had been fully observed. An audit note by the Auditor General was also furnished explaining the scheme in detail and the transactions of the first five years of its working and certifying that the undertakings given by Government in regard to the programme of debt redemption had been carried out in full and that amortisation of debt had been effected on the lines contemplated in the debt redemption scheme. The Public Accounts Committee which dealt with the Appropriation Report for 1929-30 welcomed the innovation. This note is accordingly presented in the Report in furtherance of the undertaking given by the Auditor General.

2. The scheme provides that there should be an annual charge against the revenues of Government of 4 crores *plus* one-eightieth of the excess of total debt outstanding at the end of the preceding year over that outstanding on the 31st March 1923, the calculations being made in the manner indicated in the Auditor General's note. With the sanction of the Secretary of State it has, however, been decided that, with effect from 1930-31, a rate of exchange of 1s. 6d. should be used instead of 1s. 4d. for the conversion into rupees of sterling loans raised since 31st March 1923. The following calculations working out the total charge for 1930-31 have been audited and found correct :—

	Rs.
Total debt outstanding on 31st March 1931 . . . . .	9,68'67 crores.
" " " 1923 . . . . .	7,97'03 "
Difference . . . . .	1,71'64 "
One-eightieth of the above difference . . . . .	2,14,55,000
Add four crores . . . . .	4,00,00,000
Total provision . . . . .	6,14,55,000

3. The last figure of Rs. 6,14,55,000 thus represents the total charge to revenue for reduction or avoidance of debt. It is shown in the appropriation account against sub-heads F. and G. of the grant. The amount shown under sub-head F. represents, as detailed in paragraphs 4 (a) and 5 below, the expenditure in India towards the depreciation funds of certain 5 per cent. loans, while that shown in sub-head G. is arrived at by difference and its distribution between "voted" and "non-voted" has been made by the Controller of the Currency.

4. The annual charge has, according to the scheme, to be applied towards meeting the following charges of an obligatory character involving the actual redemption of debt :—

(a) *Rupce payments*.—Payment into depreciation funds of 5 per cent. War Loans 1929-47, 5 per cent. Loan 1945-55 and 5 per cent. Loan 1939-44. (Sub-head F.)

(b) *Sterling payments*—

(i) Railway sinking fund.

(ii) The capital portion of railway annuities.

(iii) The capital portion of the annual payment in redemption of India's outstanding liability in respect of the British War Loan; the balance, if any, remaining after making the above payments may be applied either to the avoidance of new borrowing or to the reduction or repayment of other debts as the Governor General in Council may think fit.

5. The notifications relating to the 5 per cent. loans mentioned in category (a) of the previous paragraph provide that  $1\frac{1}{2}$  per cent. of the amounts of the loans will be taken each year to a depreciation fund. The actual charge made to sub-head F. was somewhat in excess of  $1\frac{1}{2}$  per cent. and has not been objected to in audit as this does not appear to be contrary to the spirit of the undertakings given by Government.

6. The balance standing in the depreciation fund for these loans, to which the charge shown against sub-head F. is credited, stood at Rs. 6,67,13,409 on the 31st March 1931. In 1930-31 the fund was debited with Rs. 1,97,50,717 representing the cost of purchase of securities of the loans concerned (the permanent debt being at the same time reduced by the face value of the securities) and with a net loss of Rs. 4,84,934 accrued on the sale of securities of the sinking fund investment account; it was also credited with Rs. 21,28,099 from interest on securities in the latter account. The purchases were made at rates below the issue rates of the respective loans, in accordance with the terms of the notifications relating to these loans.

7. As the total charge for the reduction or avoidance of debt is made in the Indian section of the accounts the sterling payments referred to in category (b) of paragraph 4 above are accounted for in the debt section of the English accounts. The Auditor of the Indian Home Accounts has certified that the sums of £200,000 and £1,543,859 were correctly paid during the year on account of railway sinking fund and capital portion of railway annuities respectively. No payment was made in respect of the British War Loan on account of remittance difficulties. This, however, did not affect the total amount provided in India as it merely increased the amount which merged in the general balances of Government and thus in effect was utilised in the avoidance of new debt in India of a corresponding amount.

8. The undertakings given by Government in regard to the programme of debt redemption have therefore been carried out in full, and amortisation of debt has been effected at the rates and on the lines contemplated in the debt redemption scheme.

## GRANT No. 26.—INTEREST ON MISCELLANEOUS OBLIGATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Expenses in connection with Payment of INTEREST ON MISCELLANEOUS OBLIGATIONS.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or— Rs.
MAJOR HEAD—"20.—INTEREST ON OTHER OBLIGATIONS".					
<i>Charges in India.</i>					
A.—Special Loans :					
A. 1.—Interest on Loans from the late King of Oudh :					
O. 7,69,000	7,71,000	7,63,678	—7,322	..	—7,322
S. (a) 2,000					
A. 2.—Interest on other Special Loans :					
O. 99,500	1,01,500	1,06,159	+ 4,659	..	+ 4,659
S. (a) 2,000					
Mainly connected with payment of interest on 8 per cent. perpetual loan (Madras), which was not anticipated to be claimed during the year.					
B.—Treasury notes of Service and other Funds :					
O. 22,900	24,426	22,839	—1,587	..	—1,587
S. (a) 1,526					
The supplementary appropriation proved unnecessary.					
C.—Deposits of Service Funds bearing Interest :					
C. 1.—Interest on Uncovenanted Service Family Pension Funds :					
O. 7,42,000	7,30,000	7,27,331	—1,666	..	—2,666
S. (a) 12,000					
C. 2.—Interest on other Service Funds :					
O. 91,700	90,690	88,042	—2,558	..	—2,558
S. (a) 1,100					
D.—Savings Bank Deposits :					
D. 1.—Interest on General Provident Fund :					
O. 89,72,000	89,50,360	89,11,565	—38,735	..	—38,735
S. (b) 21,700					
D. 2.—Interest on Civil Service Provident Fund :					
O. 6,57,590	6,41,200	6,32,755	—4,445	..	—4,445
S. (c) 13,390					
D. 3.—Bonus on Postal Cash Certificates :					
O. 1,88,00,000					
S. (d) 12,00,000	2,00,00,000	2,00,00,000	..	..	..

The amount actually paid as bonus on cash certificates discharged in 1930-31 was only Rs. 1,59,13,282. The balance has been taken as bonus accruing on cash certificates remaining undischarged and credited to a deposit head.

(a) Sanctioned on 28th February.

(b) Sanctioned on 28th February. Rs. 5,300; and 25th March,—Rs. 27,000.

(c) Sanctioned on 28th February.—Rs. 11,300; 25th March,—Rs. 2,000.

(d) Sanctioned on 25th March.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving— Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
--------------------------	-------------------------------------	------------------------------------	----------------------------	---	--

*D.—Savings Bank Deposits—concl.*

*D. 1.—Interest on Post Office Sav-  
ings Banks :*

<i>O.</i> 1,10,46,000 }	1,07,40,000	1,01,43,593	—2,96,407	..	—2,96,407
<i>S. (c)</i> —3,00,000 }					

Withdrawals were heavier due partly to trade depression and partly to higher rates of interest allowed on cash certificates and other investments.

*D. 5.—Interest on other Bank  
Accounts :*

<i>O.</i> 2,01,44,000 }	1,93,84,050	1,97,77,049	+3,99,969	..	+3,90,969
<i>S. (f)</i> —7,57,200 }					

Partly under estimation (Rs. 2,45,000) due to interest charges having been provided at  $4\frac{1}{2}$  per cent. instead of 5 per cent., and partly to no provision made for certain charges.

*E.—Special Savings Bank  
Accounts :*

<i>O.</i> 14,66,500 }	14,62,700	14,67,308	+4,608	..	+4,608
<i>S. (g)</i> —2,820 }					

**F.—Other Items :**

**F. 1.—Payments to Post Office  
for the Savings Bank and Cash  
Certificate Work :**

	47,22,000	44,59,451	—2,62,649	—2,89,000	+26,351
--	-----------	-----------	-----------	-----------	---------

Over-estimated originally. The surrender based on final estimate, proved slightly ex-  
cessive.

<b>F. 2.—Interest on Provincial Balance :</b>	<i>O.</i> 23,50,000 }	23,62,750	22,25,000	—1,38,750	..	—1,38,750
	<i>S. (h)</i> 13,750 }					

Mainly overdrawal of Provincial balance deposits by the Bihar and Orissa Government for a period exceeding one third of the period of deposit.

<b>F. 3.—Interest on Famine Insur- ance Fund Balance :</b>	<i>O.</i> 13,24,800 }	15,97,759	16,05,835	+8,076	..	+8,076
	<i>S. (h)</i> 2,72,959 }					

<b>F. 4.—Other Inter- est Charges :</b>	<i>O.</i> 1,53,13,000 }	1,51,94,200	1,45,78,492	—6,15,708	..	—6,15,708
	<i>S. (i)</i> —1,18,800 }					

Mainly in Railway Accounts (Rs. 6,43,676) owing to more withdrawals from Depreciation and Reserve Funds. The withdrawals from Reserve Fund were the result of financial situation and that from Depreciation Fund due to rectification of certain misclassification made in previous years.

**F. 5.—Miscellaneous :**

<b>Non-voted</b>	<i>O.</i> 30,010 }	10	6	—4	..	—4
	<i>S. (j)</i> —30,000 }					
<b>Voted</b>		15,000	12,227	—2,773	..	—2,773

Mainly postponement of printing of an advertisement poster for Post Office cash certi-  
ficates.

(c) Sanctioned on 25th March.

(f) Sanctioned on 28th February, Rs. 6,080; and 25th March.—Rs. 7,06,000.

(g) Sanctioned on 28th February,—Rs. 800; and 25th March.—Rs. 3,000.

(h) Sanctioned on 28th February.

(i) Sanctioned on 28th February, Rs. 1,35,200; and 25th March.—Rs. 2,54,000.

(j) Sanctioned on 25th March.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reappropriation or surrender. Rs.	Remainder un-adjusted + or — Rs.
G.—Interest on O. 4,88,000 } Sterling Branches of Pro- vident Funds : S. (k)—~2,000 }	4,16,000	4,16,035	+35	..	+35
H.—Interest on B. & N. W. Railway Sinking Fund . . . . .	4,000	3,120	—880	..	—880
I.—Interest on portion of purchase price of Southern Punjab Railway Deferred under terms of contract. . . . .	4,93,000	4,84,160	—8,840	..	—8,840
J.—Loss or Gain by Exchange : O. .. } S. (l) 11,232 }	11,232	9,514	—1,718	..	—1,718
Totals . { Non-voted . . . . .	8,29,80,757	8,22,69,484	—7,11,273	..	—7,11,273
{ Voted . . . . .	47,37,000	44,71,578	—2,65,422	—2,89,000	+23,578

NOTE.

The saving of Rs. 6,15,708 under sub-head F. 4 mainly accounts for the total non-voted saving under this grant. The voted saving accrued under F. 1.

(7) sanctioned on 25th February.

(1) Sanctioned on 6th March.



GRANT No. 27.—STAFF, HOUSEHOLD AND ALLOWANCES OF THE  
GOVERNOR GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNOR GENERAL, HIS STAFF AND HOUSEHOLD.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender	Remainder un- adjusted + or —. Rs.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD—"22—GENERAL ADMINISTRATION."</b>					
<i>A.—Salary of the Governor General .</i>	2,50,800	2,50,800	..	..	..
<i>B.—Sumptuary Allowances of the Governor General . . . . .</i>	40,000	40,000	..	..	..
<i>C.—Expenditure from Contract Allowance</i>					
<i>O. 1,49,900 }</i>	1,72,700	1,62,708	—9,992	..	—9,992
<i>S (a) 22,800 }</i>					
		Economy.			
<i>D.—State Conveyances and Motors (Unaudited.)</i>	41,800	41,800	..	..	..
<i>E.—Private Secretary :</i>					
<i>E. 1.—Pay of Officers</i>					
<i>Non-voted : O. 38,300 }</i>	38,333	38,333	..	..	..
<i>S. (b) 33 }</i>					
<i>Voted . . . . .</i>	12,000	11,166	—834	—834	..
<i>E. 2.—Pay of Establishments .</i>	68,900	68,121	—779	—780	+1
<i>E. 3.—Allowances, Honoraria, etc.</i>					
<i>Non-voted O. 100 }</i>	..	..	..	..	..
<i>S. (c) —100 }</i>					
<i>Voted . . . . .</i>	12,400	11,432	—968	—979	+11
<i>E. 4.—Presents and Charities .</i>	4,000	4,000	..	..	..
<i>E. 5.—Postage and Telegrams</i>					
<i>O. 46,000 }</i>	68,000	63,273	—4,727	—4,570	—157
<i>S. (d) 22,000 }</i>					
<i>E. 6.—Other Contingencies .</i>	12,000	9,072	—2,928	—2,940	+12
		Economy.			
<i>E. 7.—Grants-in-aid, Contributions, etc. . . . .</i>	600	600	..	..	..
<i>F.—Military Secretary :</i>					
<i>F. 1.—Pay of Officers</i>					
<i>Non-voted O. 50,800 }</i>	71,296	71,294	—2	..	—2
<i>S. (e) 20,496 }</i>					
<i>Voted . . . . .</i>	36,200	29,935	—6,265	—6,259	—6
<i>F. 2.—Pay of Establishments</i>	81,200	86,634	+ 5,434	+ 5,414	+ 20
Anti-malarial and sanitary establishment appointed, for which no provision existed.					
<i>F. 3.—Allowances, Honoraria, etc.</i>					
<i>Non-voted O. 1,100 }</i>	2,500	1,715	—785	..	—785
<i>S. (f) 1,100 }</i>					
Under 'cost of passages.'					
<i>Voted . . . . .</i>	2,200	18,953	—1,247	—800	—447
		Less touring.			

(a) Sanctioned on 27th November.

(b) Sanctioned on 26th March.

(c) Sanctioned on 1<sup>st</sup> February.

(d) Voted on 18th February.

(c) Sanctioned on 25th August. Rs. 20 771; 3rd January,—Rs. 1,055; and 16th March Rs. 730.

(f) Sanctioned on 11th February, Rs. 400; 16th March, Rs. 700

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender	Remainder un- adjusted + or— Rs.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Military Secretary—<i>concl'd.</i></b>					
F. 4.—Presents and Charities .	6,000	6,000	..	..	..
F. 5.—Supplies and Services .	1,25,000	1,21,199	—3,801	—15,239	+11,438
Final excess due to unanticipated debits from the Public Works Department after the close of the year. The connected provision was utilised to meet payments in England (Rs. 11,682) for copying the royal portraits for the Viceroy's House, New Delhi— <i>vide</i> sub-head —H.					
F. 6.—Maintenance of Gardens	55,600	55,599	—1	..	—1
F. 7.—Postage and Telegrams .	7,000	4,946	—2,054	—2,000	—54
Economy.					
F. 8.—Other Contingencies .	10,500	14,785	+4,285	+4,165	+120
Connected with telephones in the Viceroy's House, New Delhi.					
F. 9.— <i>Grants-in-aid, Contributions, etc.</i>					
O. 600 }	554	553	—1	..	—1
S. (g)—46 }					
<b>G.—Tour Expenses :</b>					
G. 1.— <i>Special Trains, and Steamers and Haulage of Saloon Carriages.</i>					
O. 2,86,400 }					
S. (h)—80,734 }	2,05,666	1,72,247	—33,419	..	—33,419
It is difficult to estimate the requirements accurately.					
G. 2.— <i>Other Charges</i>					
O. 1,56,300 }					
S. (i)—25,000 }	1,31,300	1,31,678	+378	..	+378
<b>H.—English charges (High Commissioner) on Stores—Royal Portraits for Viceregal Lodge</b>	..	11,682	+11,682	+11,682	..
Honoraria and expenses of the artists selected to copy royal portraits in England for the Viceroy's House, New Delhi.					
I.—Loss or Gain by Exchange .	..	157	+157	+157	..
J.—Deduct— <i>Probable Savings</i> .	—20,000	..	+20,000	..	+20,000
Fully realised.					
<hr/>					
Totals . { Non-voted .	9,35,549	9,11,728	—23,821	..	—23,821
{ Voted .	5,19,000	5,16,954	—2,046	—12,983	+10,937

## NOTE.

*Over-budgeting.*—On page 112 of the last Report the persistent over-estimating under the sub-head 'E. 5—Postage and Telegrams' for five years was brought to notice. This year the expenditure has increased and the savings have been reduced to about 7 per cent, which may be considered to be within the margin permissible for a fluctuating item of this kind. The Committee on Public Accounts, 1931 recommended that the estimates under this sub-head should be specially scrutinised in connection with the next budget and it is understood that the original budget provision proposed for 1932-33 is Rs. 40,000. The savings in the voted section of the Grant as a whole also indicate a marked improvement. They are less than 0.4 per cent. as against more than 8 per cent. in the previous four years.

(g) Sanctioned on 16th March.

(h) Sanctioned on 14th January—Rs. 62,894; 23rd January.—Rs. 3,840; and 23rd March.—Rs. 14,000.

(i) Sanctioned on 27th November.

## GRANT No. 28.—EXECUTIVE COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the EXECUTIVE COUNCIL.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION".					
A.—Pay :					
<i>O.</i> 4,50,000 }					
<i>S.</i> (a) 1,739 }	4,51,739	4,51,738	—1	..	—1
B.—Allowances :					
<i>O.</i> 6,269 }					
<i>S.</i> (b) 3,623 }	9,892	9,817	—75	..	—75
C.—Tour Expenses . . . . .	91,000	86,217	—4,783	..	—4,783
Expenditure under this head fluctuates widely.					
D.—Grants-in-aid, Contributions, etc. :					
<i>O.</i> 1,800 }					
<i>S.</i> (c) 139 }	1,939	1,939	..	..	..
Totals . { <i>Non-voted</i> . . . . .	4,93,501	4,93,494	—7	..	—7
{ <i>Voted</i> . . . . .	91,000	86,217	—4,783	..	—4,783

(a) Sanctioned on 2nd March —Rs. 428 ; and 27th March, Rs. 2,167.

(b) Sanctioned on 3rd July, Rs. 3,334 ; and 2nd March, Rs. 289.

(c) Sanctioned on 2nd March.

25

## GRANT No. 29.—COUNCIL OF STATE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the COUNCIL OF STATE.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess or Saving —. Rs.	Net reappropriation or surrender.† Rs.	Remainder unadjusted or —. Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION."					
A.—Pay of President . . . . .	51,000	51,000	..	..	..
B.—Allowances, Honoraria, etc. :					
Non-voted O. 13,400	9,600	8,767	—833	..	—833
S. (a)—3,500					
Voted O. 1,15,000	1,30,000	1,01,538	—28,462	—3,300	—25,162
S. (b)15,000					
The supplementary grant of Rs. 15,000 as well as a portion of the original grant proved unnecessary owing to the unforeseen extension of the session beyond the close of the financial year. The amount of the supplementary grant was estimated on the assumption that the cost of the Delhi Session would be Rs. 82,100 and would be included in the accounts for 1930-31. In consequence of the extension a part of the allowances was paid in 1931-32.					
C.—Contingencies . . . . .	7,000	10,777	+3,777	+3,300	+477
Under-estimated. This is a new grant, provision having been made in previous years under the grant for "Legislative Bodies—Legislative Assembly".					
D.—Grants-in-aid, Contributions, etc.	600	600	..	..	..
Totals { Non-voted	61,200	60,367	—833	..	—833
{ Voted .	1,37,000	1,12,315	—24,685	..	—24,685

(a) Sanctioned on 20th March.

(b) Voted on 27th March.

# GRANT No. 30.—LEGISLATIVE ASSEMBLY AND LEGISLATIVE ASSEMBLY DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the LEGISLATIVE ASSEMBLY AND LEGISLATIVE ASSEMBLY DEPARTMENT.

Major head and sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reappropria- tion or surren- der. Rs.	Remainder unadjust- ed + or— Rs.
MAJOR MEAD "22.—GENERAL ADMINISTRATION."					
A.—Legislative Assembly :					
A. 1.—Pay of President and Deputy President :					
O. 52,000 }					
S. (a)—33,141 }	18,859	18,858	—1	..	—1
A. 2.—Pay of Officers	..	81	+81	..	+81
A. 3.—Pay of Establishments	3,000	..	—3,000	—3,000	..
A. 4.—Allowances, Honoraria, etc. :					
Non-voted O. 30,000 }					
S. (b) 7,500 }	37,500	24,672	—12,828	..	—12,828
Extension of Session beyond 31st March 1931 and consequent payment of allowances in 1931-32.					
Voted	3,19,700	3,16,914	—2,786	..	—2,786
B.—Legislative Assembly Department :					
B. 1.—Pay of Officers	86,400	68,044	—18,356	—18,219	—137
The post of Deputy Secretary remained vacant.					
B. 2.—Pay of Establishments	2,29,300	2,10,698	—18,602	—18,500	—102
The estimate of probable requirements for incumbents of unfilled posts of the upper division proved high as the posts were filled by promotion and not by direct recruitment.					
B. 3.—Allowances, Honoraria, etc.	47,600	36,792	—10,808	..	—10,808
See B. 2.					
B. 4.—Contingencies	61,000	62,501	+1,501	..	+1,501
Adjustment of certain unanticipated debits.					
Totals	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>56,359</div> <div>7,47,000</div> </div>	<div> <div>43,530</div> <div>6,95,030</div> </div>	<div> <div>—12,829</div> <div>—51,970</div> </div>	<div> <div>—12,829</div> <div>—12,251</div> </div>

## NOTE.

This is a new grant, provision having previously been included under the grant for Legislative Bodies.

(a) Sanctioned on 19th March,—Rs. 7,500 ; and 26th March.—Rs. 25,641.

(b) Sanctioned on 19th March.

## GRANT No. 31.—FOREIGN AND POLITICAL DEPARTMENT.

ACCOUNT of the sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and Expenses of the GOVERNMENT OF INDIA, FOREIGN AND POLITICAL DEPARTMENT.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or —. Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".					
A.—Pay of Officers :					
<i>Non-voted</i> O. 1,62,300 }					
S. (a) 23,750 }	1,86,050	1,88,685	+2,635	+4,500	-1,865
Transit and voyage pay of certain officers (Rs. 1,535) and leave salary of Under Secretary drawn in India (Rs. 1,100).					
<i>Voted</i> . . . . .	1,63,800	1,58,227	-5,573	-5,536	-37
B.—Pay of Establishments . . . . .	4,32,900	4,19,706	-13,194	-17,378	+4,184
Final excess due mainly to final provision for the Special branch having wrongly been made under 'G. 2'.					
C.—Allowances, Honoraria, etc. :					
<i>Non-voted</i> . . . . .	30,700	24,008	-6,692	-7,000	+308
Curtailment of tours.					
<i>Voted</i> . . . . .	84,000	83,720	-280	+500	-780
D.—Postage, Telegram and Telephone Charges :					
O. 1,54,300 }					
S. (b) 1,16,000 }	2,70,300	2,43,320	-26,980	-20,000	-6,980
The supplementary grant obtained for increased telegram charges connected with political situation proved high.					
E.—Other Contingencies . . . . .	31,000	32,723	+1,723	+5,000	-3,277
Mainly entertainment of sweepers and farash in the Princes' sector of the Council Chamber, not originally provided. Final savings were due to non-receipt of some anticipated book debits.					
G.—Special Facts Finding Committee					
G. 1.—Pay of Officers :					
<i>Non-voted</i> O. . . . .					
S. (c) 14,466 }	14,466	16,366	+1,900	..	+1,900
A portion of the provision was made under 'A. <i>Non-voted</i> .' . . . .		3,636	+3,636	+3,636	..
The Committee came into being after the demand was voted.					
G. 2.—Pay of Establishments . . . . .		4,490	+4,490	+9,228	-4,738
<i>See 'G. 1 Voted'.</i> The final saving is due to final provision for Special Branch having been transferred to this head through a misapprehension. See sub-head B.					
G. 3.—Other charges :					
<i>Non-voted</i> . . . . .		2,009	+2,009	+2,500	-491
<i>See 'G. 1. Voted..'</i>					
<i>Voted</i> . . . . .		1,965	+1,965	+2,650	-685
<i>See 'G. 1. Voted.'</i>					
Totals { <i>Non-voted.</i> . . . .	2,31,216	2,31,068	-148	..	-148
{ <i>Voted</i> . . . . .	9,82,000	9,47,787	-34,213	-21,900	-12,313

## NOTE.

The expenditure recorded under sub-head G. was concurred in by the Standing Finance Committee. These new sub-heads were opened with the concurrence of the Controller of Civil Accounts in order that the cost of the committee might be separately ascertainable.

(a) Sanctioned on 29th December, Rs. 7,226 ; 18th March, Rs. 14,624; and 26th March, Rs. 1,900.

(b) Voted on 18th February.

(c) Sanctioned on 18th March.

## GRANT No. 32.—HOME DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, HOME DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess — Saving —	Net reappropration or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22 GENERAL ADMINISTRATION."					
A.—Secretariat :					
A. 1.—Pay of Officers					
<i>Non-voted</i> O. 2,32,000 )					
S. (a)—64,230 )	1,67,770	1,67,769	—1	..	—1
Voted . . . . .	1,25,500	89,521	—35,979	—35,979	..
A new post remained unfilled (Rs. 27,000) and some staff were transferred to the Reforms office.					
A 2.—Pay of Establishments . . . . .	2,91,200	2,22,923	—68,277	—68,415	+138
Mainly transfer of some staff to the Reforms Office (Rs. 42,130).					
A. 3.—Allowances, Honoraria, etc.					
<i>Non-voted</i> O. 4,000 )					
S. (b) 6,584 )	10,584	10,584	..	..	..
Voted . . . . .	53,500	49,632	—9,868	—9,710	—158
See A. 2.					
A. 4.—Contingencies . . . . .					
O. 73,000 )					
S. (c) 88,000 )	1,61,000	2,08,649	+47,649	+47,800	—151
Mainly on postage and telegram charges necessitated by the political situation.					
A. 5.—Grants-in-aid, Contributions, etc.					
O. 4,100 )					
S. (d) —920 )	3,180	3,180	..	..	..
B.—Bureau of Public Information :					
B. 1.—Pay of Officers . . . . .	46,000	37,417	—8,583	—6,457	—2,126
Change in personnel.					
B. 2.—Pay of Establishments . . . . .	39,900	37,989	—1,911	—1,910	—1
B. 3.—Other Charges . . . . .	72,900	70,764	—2,136	—2,090	—46
C.—Intelligence Bureau, Home Department :					
C. 1.—Pay of Officers					
O. 1,51,300 )					
S. (e) 15,150 )	1,66,450	1,66,852	+402	+400	+2
C. 2.—Pay of Establishments					
O. 1,54,000 )					
S. (e) 16,600 )	1,70,600	1,68,974	—1,626	—1,348	—278
C. 3.—Allowances, Honoraria, etc.					
O. 52,700 )					
S. (e) 8,400 )	61,100	60,008	—1,092	—1,400	+308
C. 4.—Supplies and Services					
O. 37,800 )					
S. (e) 3,33,700 )	3,71,500	3,77,047	+5,547	+5,820	—273

Mainly payment of fees to defence counsel in Meerut Conspiracy case for which no provision existed.

(a) Sanctioned on 28th August, —Rs. 59,180; —and 28th January, —Rs. 5,100.

(b) Sanctioned on 23th August, —Rs. 399; 29th October, Rs. 8,206; 23th January, —Rs. 830; 23rd March, —Rs. 389; and 26th March, —Rs. 13.

(c) Voted on 18th February.

(d) Sanctioned on 28th January.

(e) Sanctioned on 2nd January.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropiation or surrender.	Remainder unadjusted or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>C.—Intelligence Bureau, Home Department—concl.</i>					
<i>C. 5.—Secret Service Contingencies</i>					
<i>O.</i> 2,60,000 }					
<i>S. (f)</i> 14,000 }	2,74,000	2,70,140	—3,860	—3,860	..
<i>C. 6.—Other Contingencies</i>					
<i>O.</i> 39,100 }					
<i>S. (g)</i> 55,200 }	94,300	98,477	+4,177	+300	+3,877
Under "Printing Charges" and "Diet money to witnesses and assessors" in the Meerut Conspiracy Case, regarding which intimation was not received in time for budget estimates.					
<i>C. 7.—Grants-in-aid, Contributions, etc.</i>					
<i>O.</i> .. }					
<i>S. (g)</i> 2,450 }	2,450	2,493	—43	—43	..
<i>C. 8.—Establishment Charges paid to other Governments, Departments, etc.</i>					
<i>S. (h)</i> 2,690 }	2,690	2,690	—	—45	+2,645
In the absence of timely information from the U. P. Government, funds could not be arranged.					
<i>D.—Reforms office :</i>					
<i>D. 1.—Pay of officers.</i>					
Non-voted <i>O.</i> .. }					
<i>S. (h)</i> 72,036 }	72,036	71,976	—60	..	—60
Voted <i>O.</i> .. }					
<i>S. (i)</i> 9,900 }	9,900	12,429	+2,529	+2,530	—1
A separate Reforms Office was created.					
<i>D. 2.—Pay of Establishments.</i>					
<i>O.</i> .. }					
<i>S. (i)</i> 2,100 }	2,100	30,192	+28,092	+28,100	—8
See D. I.—Voted.					
<i>D. 3.—Allowances, Honoraria, etc.</i>					
Non-voted <i>O.</i> .. }					
<i>S. (j)</i> 1,600 }	1,600	1,595	—5	..	—5
Voted <i>O.</i> .. }					
<i>S. (i)</i> 3,000 }	3,000	3,634	+634	+720	—86
See D. I.—Voted.					
<i>D. 4.—Contingencies :</i>					
<i>O.</i> .. }					
<i>S. (i)</i> 17,000 }	17,000	29,265	+12,265	+12,000	—265
See D. I.—Voted.					
<i>D. 5.—Grants-in-aid, Contributions etc. :</i>					
<i>O.</i> .. }					
<i>S. (k)</i> 1,200 }	1,200	1,161	—39	..	—39
<i>E.—English Charges (High Commissioner) on Stores</i>					
<i>S. (l)</i> 3,000 }	3,000	760	—2,240	—2,000	—240
Number of demands received was less than anticipated.					
<i>F.—Loss or Gain by Exchange</i>					
<i>S. (m)</i> .. }	..	9	+9	..	+9
Totals	Non-voted 13,96,770 Voted 8,31,000	14,02,946 7,93,184	+6,716 —37,816	.. —35,411	+6,176 —2,405

## NOTE.

The non-voted excess occurred chiefly under sub-heads C. 6 and C. 8 and was connected with the Meerut Conspiracy Case.

In the voted section the saving was mainly due to a new post having remained vacant (Rs. 27,000)—vide sub-head A. 1.

(f) Sanctioned on 7th March.

(g) Sanctioned on 2nd January.

(h) Sanctioned on 23rd August, Rs. 85,630; 10th January, —Rs. 1,200; 22nd January, —Rs. 3,854; and 23rd March, —Rs. 3,540.

(i) Voted on 7th July.

(j) Sanctioned on 28th August, Rs. 2,890; and 2nd March, —Rs. 790.

(k) Sanctioned on 10th January.



## GRANT No. 33—PUBLIC SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the PUBLIC SERVICE COMMISSION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
A.—Pay of Officers :					
<i>O.</i> 2,50,800 } 2,46,400	2,46,400	2,46,349	—51	..	—51
<i>S. (a)</i> —4,400 }					
B.—Pay of Establishments . . . . .	55,500	53,091	—2,409	—2,355	—54
C.—Allowances, Honoraria, etc :					
<i>Non-voted O.</i> 27,000 }	19,941	17,137	—2,804	—	—2,804
<i>S. (b)</i> —7,059 }					
	Less touring.				
Voted . <i>O.</i> 13,500 }	16,500	15,894	—606	—580	—26
<i>S. (c)</i> 3,000 }					
D.—Grants-in-aid, Contributions, etc.					
<i>O.</i> 1,200 }	1,259	1,258	—1	..	—1
<i>S. (d)</i> 59 }					
E.—Contingencies . . . . .	23,000	25,465	+2,465	+2,935	—470
Under 'advertisements' and 'postage' necessitated by a larger number of cases of "Recruitment by selection" and "Ministerial Service Examination".					
Totals ( <i>Non-voted</i> )	2,67,600	2,64,744	—2,856	..	—2,856
( <i>Voted</i> )	95,000	94,450	—550	..	—550

(a) Sanctioned on 23rd January.

(b) Sanctioned on 22nd January,—Rs. 59 ; and 23rd January,—Rs. 7,000.

(c) Voted on 18th February.

(d) Sanctioned on 22nd January.



# GRANT No. 35.—DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "22—GENERAL ADMINIS- TRATION."</b>					
<b>A.—Pay of Officers :</b>					
Non-voted O. 1,98,600 .					
S. (a) 4,451 )	2,03,051	2,03,050	—1	..	—1
Voted . . . . .	71,300	67,391	—3,706	—3,705	—1
Mainly change of personnel (Rs. 2,400).					
<b>B.—Pay of Establishments . . . . .</b>	3,04,200	2,64,969	—39,231	—39,209	—22
Change of personnel and certain posts being left vacant (Rs. 32,000) and leave out of India (Rs. 7,000)					
<b>C.—Allowances, Honoraria, etc. :</b>					
Non-voted O. 17,400 )					
S. (b) —1,245 )	16,155	15,871	—284	..	—284
Voted . . . . .	63,000	72,162	+9,162	+9,600	—438
Mainly connected with expenditure on certain conferences convened by the Department.					
<b>D.—Grants-in-aid, Contributions, etc. :</b>					
O. 3,000 )					
S. (c) 538 )	3,538	3,523	—15	..	—15
<b>E.—Contingencies . . . . .</b>	60,900	60,804	—96	..	—96
<b>F.—Office of the Keeper of Records :</b>					
F. 1.—Pay of Officers . . . . .	21,000	18,000	—3,000	..	—3,000
F. 2.—Pay of Establishments . . . . .	81,400	81,067	—333	..	—333
F. 3.—Allowances, Honoraria, etc. . . . .	4,900	4,061	—839	..	—839
Under travelling expenses of the members of the Historical Records Commission.					
F. 4.—Contingencies . . . . .	15,300	15,053	—247	..	—247
<hr/>					
Totals { Non-voted . . . . .	2,22,744	2,22,444	—300	..	—300
{ Voted . . . . .	6,22,000	5,83,710	—38,290	—33,314	—4,976

## NOTE.

Out of the savings aggregating Rs. 4,419 under sub-heads F. 1 to F. 4, Rs. 4,200 was offered for surrender, but not accepted owing to lateness of this offer.

(a) Sanctioned on 20th March.

(b) Sanctioned on 18th March. —Rs. 34 ; and 26th March. —Rs. 1,211.

(c) Sanctioned on 18th March, Rs. 34 ; and 20th March, Rs. 504.

## GRANT No. 36.—FINANCE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the Government of India, Finance Department.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropria- tion or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "22.—GENERAL ADMINISTRATION".</b>					
<b>A.—Ordinary Branch :</b>					
A. 1.—Pay of Officers :					
Non-voted . O. 1,57,200 }					
S. (a) —11,979 }	1,45,221	1,45,221	..	..	..
Voted . . . . .	1,50,200	1,55,340	+5,140	+5,140	..
Mainly connected with the creation of a post of an attaché, not provided for originally (Rs. 4,140).					
A. 2.—Pay of Establishments :	3,24,900	2,88,562	—36,338	—36,338	..
Mainly to savings in the provision for expenditure officer's staff (Rs. 17,000) and classification of budget bonus as "Honoraria" (Rs. 3,500).					
A. 3.—Allowances, Honoraria, etc. :					
Non-voted . O. 6,400 }					
S. (b) 736 }	7,136	6,688	—448	..	—448
Voted . . . . .	82,600	75,185	—7,415	—7,332	—83
Mainly to vacancy and consequent non-payment of allowances.					
A. 4.—Contingencies . . . . .	45,100	46,606	+1,506	+1,424	+82
Connected with Reuters, and Indian News Agency telegrams supplied to an officer.					
A. 5.—Grants-in-aid, Contributions, etc. :					
O. 600 }					
S. (c) —229 }	371	371	..	..	..
<b>B.—Military Finance :</b>					
B. 1.—Pay of Officers :					
Non-voted O. 1,39,400 }					
S. (d) 440 }	1,39,840	1,39,889	+49	..	+49
Voted . . . . .	1,49,700	1,42,879	—6,821	—6,820	—1
Change in personnel.					
B. 2.—Pay of Establishments	3,07,000	2,98,135	—8,865	—7,500	—1,365
B. 3.—Allowances, Honoraria, etc. :					
Non-voted . . . . .	4,400	5,110	+710	..	+710
Unforeseen tour.					
Voted . . . . .	75,300	75,406	+106	—200	+306
B. 4.—Contingencies . . . . .	15,200	16,600	+1,400	+1,500	—100
Under-estimated.					
B. 5.—Grants-in-aid, Contributions, etc. :					
Non-voted O. 3,000 }					
S. (e) 440 }	3,440	3,438	—2	..	—2
C.—Reduction made by the Legislative Assembly.	—100	..	+100	..	+100
Was effected.					
Totals { Non-voted	3,00,408	3,00,717	+309	..	+309
} Voted .	11,49,900	10,98,713	—51,187	—50,126	—1,061

(a) Sanctioned on 17th March.—Rs. 736 ; and 30th March.—Rs. 11,243.

(b) Sanctioned on 17th March.

(c) Sanctioned on 20th March.

(d) Sanctioned on 6th March. Rs. 465 ; and 26th March.—Rs. 25.

(e) Sanctioned on 6th March.

## IMPORTANT COMMENTS.

*Irregularities in connection with carriage of records.*—The Finance Department having noticed some abnormal features in connection with the expenditure on the carriage of office records of that Department between Delhi and Simla on the occasions of the seasonal moves of Government Offices instituted a special enquiry into the matter in 1928. The results of the enquiry revealed, besides various other irregularities, that (i) the work of removal of records was entrusted to a Government servant (a clerk transferred to the Department in November 1924) from October 1923 although it used previously to be done departmentally, (ii) regular terms of contract were not laid down and (iii) false bills were prepared and drawn. The officer in charge of the contingent expenditure of the Department and the clerk concerned were criminally prosecuted but were ultimately acquitted by the High Court in respect of the particular charges found proven in the lower courts. The High Court specifically disallowed a re-trial. With the previous approval of the Secretary of State and the Public Services Commission, the officer concerned has been removed on a compassionate pension and the clerk has been dismissed from the public service. The loss in respect of the quantity and weight of records, etc., overcharged in bills during the period 1923 to 1927 is roughly estimated at Rs. 13,000.

The Government of India have since decided that the work in connection with the carriage of records and typewriters of the Departments and attached offices of the Government of India between Simla and Delhi should, in future, be done departmentally instead of being entrusted to a contractor.

## GRANT No. 37—SEPARATION OF ACCOUNTS FROM AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the SPECIAL STAFF FOR CONSIDERING THE QUESTION OF SEPARATING ACCOUNTS FROM AUDIT AND OF THE EXPERIMENTAL OFFICES IN CONNECTION WITH THE SCHEME.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or — Rs.
<b>MAJOR HEADS "22—GENERAL ADMINISTRATION" AND "23—AUDIT."</b>					
<b>A.—Special Staff for considering the Question of Separating Accounts from Audit:</b>					
A. 1.—Pay of Officers . . . . .	21,700	21,630	—70	..	—70
A. 2.—Pay of Establishments . . . . .	14,500	13,662	—838	..	—838
A. 3.—Allowances, Honoraria, etc. . . . .	7,000	3,473	—3,527		—3,527
	Less touring.				
A. 4.—Contingencies . . . . .	3,000	2,314	—686	..	—686
	Economy.				
<b>B.—Experimental Offices outside the United Provinces in connection with the Scheme of Separation of Accounts from Audit:</b>					
<b>B. 1.—Pay of Officers:</b>					
Non-voted O. . . . .					
S. (a) 6,400 } . . . . .	6,400	6,307	—93	..	—93
Voted . . . . .	91,000	74,285	—16,715	—6,400	—10,315
Change of personnel between voted and non-voted.					
B. 2.—Pay of Establishments . . . . .	2,10,800	2,05,282	—5,518	..	—5,518
<b>B. 3.—Allowances, Honoraria, etc.:</b>					
Non-voted O. . . . .					
S. (a) 1,300 } . . . . .	1,300	1,520	+220	+300	—80
Voted . . . . .	15,800	15,072	—728	..	—728
B. 4.—Supplies and Services, and Contingencies . . . . .	27,800	24,958	—2,842	..	—2,842
	Economy.				
<b>B. 5.—Deduct—Establishment Charges recovered from other Governments, Departments, etc. . . . .</b>					
	—22,600	—25,093	—2,493	..	—2,493
The amount recoverable from the local Administration on account of cost of Local Fund Audit in the North-West Frontier Province was under-estimated (Rs. 2,453).					
B. 6.—Deduct—Probable Savings . . . . .	—4,000	..	+4,000	..	+4,000
	Fully realised.				
<b>C.—Experimental Offices in the United Provinces in connection with the Scheme for Separation of Accounts from Audit.</b>					
(i) Charges debited to "22. General Administration" and administered by the local Government acting as Agent to the Central Government:					
<b>C. 1.—Pay of Officers:</b>					
Non-voted O. . . . .	3,000				
S. (a) 6,000 } . . . . .	9,000	8,470	—530	+250	—780
Voted . . . . .	1,45,000	1,30,881	—14,119	—2,600	—11,519
Change of personnel between voted and non-voted.					
C. 2.—Pay of Establishments . . . . .	6,36,000	6,23,358	—12,642	—9,700	—2,942
<b>C. 3.—Allowances, Honoraria, etc.:</b>					
Non-voted O. . . . .					
S. (a) 1,000 } . . . . .	1,000	729	—271	—200	—71
Voted . . . . .	19,000	17,357	—1,643	—1,000	—643
	Less touring.				

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
C. 4.—Supplies and Services, Contingencies and Works	70,000	65,669	—4,331	—650	—3,681
Economy.					
C. 5.— <i>Grants-in-aid, Contributions, etc.</i>	..	832	+832	+850	—78
Mainly owing to adjustment of arrear contribution.					
C. 6.— <i>Deduct</i> —Establishment Charges recovered from other Governments, Departments, etc.	—20,000	—20,000	..	..	..
C. 7.— <i>Deduct</i> —Probable Savings	—12,000	..	+12,000	..	+12,000
Materialised.					
(ii) Charges debited to "22-General Administration" and administered by the Officer on Special Duty, Government of India, Finance Department :					
C. 1.—Pay of Officers	8,700	8,615	—85	..	—85
C. 2.—Pay of Establishments	66,000	66,397	+397	+700	—3
C. 3.—Allowances, Honoraria, etc.	500	38	—462	..	—462
Economy.					
C. 4.—Supplies and Services, Contingencies and Works	7,200	6,305	—995	..	—995
Economy.					
C. 7.— <i>Deduct</i> —Probable savings	—2,500	..	+2,500	..	+2,500
Savings did not materialise in full.					
D. —Experimental Offices in the United Provinces in connection with the Scheme of Separation of Accounts from Audit (Charges debited to "23—Audit") :					
D. 1.—Pay of Officers :					
Non-voted : O. 31,200 } S. (a) 1,800 }	32,000	32,583	—417	—250	—167
Voted	74,200	70,492	—3,708	..	—3,708
D. 2.—Pay of Establishments	2,11,000	2,22,291	+8,291	+9,000	—709
Late introduction of changed audit procedure involving curtailment of staff.					
D. 3.—Allowances, Honoraria, etc. :					
Non-voted	1,800	509	—1,291	—950	—341
Less touring.					
Voted	31,000	30,521	—479	..	—479
D. 4.—Supplies and Services, Contingencies and Works	7,800	8,589	+789	+650	+139
Due to write-off of certain charges.					
D. 5.— <i>Deduct</i> —Probable Savings	—10,000	..	+10,000	..	+10,000
Not realised, vide remarks against D. 2.					
Totals					
{ Non-voted					
{ Gross					
{ Deductions					
{ Net					

(a) Sanctioned on 14th January.

## GRANT No. 38.—COMMERCE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, COMMERCE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reapportionation or surrender.	Remainder unadjusted or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
A.—Pay of Officers					
<i>Non-voted O.</i> 84,000 }					
<i>S. (a) 6,750</i> }	90,750	90,721	—29	..	—29
Voted . . . . .	83,200	80,510	—7,690	—7,675	—15
B.—Pay of Establishments . . . . .	2,00,300	1,95,160	—5,140	—5,100	—40
C.—Allowances, Honoraria, etc.					
<i>Non-voted O.</i> 4,800 }					
<i>S. (b) —1,775</i> }	3,025	2,700	—325	..	—325
Voted . . . . .	50,000	50,746	+746	+1,000	—254
D.—Contingencies . . . . .	31,800	32,201	+401	—500	+901
Mainly to adjustment of certain debits raised by the Central Publication Branch which could not be foreseen in time.					
E.—Grants-in-aid, Contributions, etc.					
<i>O.</i> 1,200 }					
<i>S. (c) 7,721</i> }	8,921	8,923	+2	..	+2
F.—Deduct—Establishment charges recovered from other Governments, Departments, etc. . . . .	—13,300	—13,170	+130	..	+130
Totals { <i>Non-voted</i> . . . . .	1,02,696	1,02,344	—352	..	—352
{ <i>Gross</i> . . . . .	3,70,300	3,58,617	—11,683	—12,275	+592
{ <i>Deductions</i> . . . . .	—13,300	—13,170	+130	..	+130
{ <i>Net</i> . . . . .	3,57,000	3,45,447	—11,553	—12,275	+722

(a) Sanctioned on 31st December, Rs. 3,375 ; 2nd January, Rs. 1,600 ; 27th January, Rs. 500 ; 21st March Rs. 275 ; and 23rd March, Rs. 1,000.

(b) Sanctioned on 27th January.—Rs. 500 ; 21st March,—Rs. 275 ; and 23rd March,—Rs. 1,000.

(c) Sanctioned on 31st December, Rs. 75 ; and 18th March, Rs. 7,646.



## GRANT No. 39.—ARMY DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, ARMY DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net re-appropriation or sur- render.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".					
A.—Pay of Officers :					
<i>Non-voted</i> O. 97,700 }					
S. (a)—2,690 }	95,010	94,923	—87	..	—87
Voted . . . . .	1,37,900	1,37,247	—653	—664	+11
B.—Pay of Establishments . . . . .	3,08,300	2,93,637	—14,663	—14,664	+1
Due mainly to change in personnel.					
C.—Allowances, Honoraria, etc. :					
<i>Non-voted</i> O. 2,500 }					
S. (b) 623 }	3,123	3 295	+172	..	+172
Unanticipated debit connected with railway requisition.					
Voted . . . . .	57,200	55,135	—2,065	—1,860	—205
D.—Grants-in-aid, Contributions, etc. . . . .	1,800	1,660	—140	..	—140
E.—Postage Telegram and Telephone Charges . . . . .	18,000	17,481	—519	—536	+17
F.—Other Contingencies . . . . .	25,600	14,539	—11,061	—6,640	—4,421
Over-estimation (Rs. 4,400) and economy (Rs. 6,640.)					
I.—Reduction made by the Legislative Assembly . . . . .	—1	..	+1	..	+1
Was effected.					
Totals { <i>Non-voted</i> . . . . .	99,933	99,878	—55	..	—55
{ Voted . . . . .	5,46,999	5,18,039	—28,960	—24,364	—4,596

(a) Sanctioned on 17th March, —Rs. 78 ; and 23rd March, —Rs. 2,612.

(b) Sanctioned on 23rd March.

## GRANT No. 40.—DEPARTMENT OF INDUSTRIES AND LABOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, DEPARTMENT OF INDUSTRIES AND LABOUR.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "22—GENERAL AD- MINISTRATION".</b>					
<b>A.—Pay of Officers</b>					
<i>Non-voted</i> O. 1,03,500 }					
S. (a) 7,992 }	1,11,492	1,11,492	..	..	..
Voted . . . . .	1,32,100	1,21,349	—10,751	—10,749	—2
Due mainly to the appointment of a non-voted officer as Under Secretary.					
<b>B.—Pay of Establishments</b> . . . . .	2,85,700	2,63,040	—22,660	—21,343	—1,317
Due mainly to leave out of India and vacancies (Rs. 16,000).					
<b>C.—Allowances, Honoraria, etc.</b>					
<i>Non-voted</i> O. 4,900 }					
S. (b) —560 }	4,340	4,294	—46	..	—46
Voted . . . . .	57,200	56,550	—650	—208	—442
<b>D.—Contingencies</b> . . . . .	40,000	36,316	—3,684	—869	—2,815
Economy and low demand by local Governments for P. W. D. forms.					
<b>E.—Grants-in-aid, Contributions, etc.</b>					
O. 600 }					
S. (c) 247 }	847	847	..	..	—
<b>Totals</b> { <i>Non-Voted</i> . . . . .	1,16,679	1,16,633	—46	..	—46
{ Voted . . . . .	5,15,000	4,77,255	—37,745	—33,169	—4,576

(a) Sanctioned on 22nd January, Rs. 8,000 ; and 20th March,—Rs. 8.

(b) Sanctioned on 22nd January, Rs. 340 ; and 20th March,—Rs. 900.

(c) Sanctioned on 22nd January.

## GRANT No. 41.—CENTRAL BOARD OF REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the CENTRAL BOARD OF REVENUE.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess -- Saving -- Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted — or — Rs.
MAJOR HEAD "22—GENERAL AD- MINISTRATION".					
A.—Pay of Officers					
Non-voted O. 92,100 }					
S. (a) 32,061 }	1,24,161	1,23,843	—318	..	—318
Voted . . . . .	56,900	29,279	—27,621	—27,620	—1
Due mainly to the appointment of a non-voted officer as Secretary (Rs. 23,700).					
B.—Pay of Establishments	97,700	95,257	—2,443	—2,440	—3
C.—Allowances, Honoraria, etc.					
Non-voted O. 15,300 }					
S. (b) 2,000 }	17,300	13,403	—3,897	..	—3,897
Provision made for tour expenses of an Officer on Special Duty to the Far East remained unutilised, the charges having been included in the Home Accounts.					
Voted . . . . .	25,900	25,870	—30	...	—30
D.—Contingencies . . . . .	23,500	22,548	—952	—1,000	+48
Economy.					
F ---Grants-in-aid, Contributions, etc.					
O. 600 }					
S. (c) 794 }	1,394	1,394	..	..	..
Totals . { Non-voted . . . . .	1,42,855	1,38,640	—4,215	..	—4,215
{ Voted . . . . .	2,04,000	1,72,954	—31,046	—31,060	+14

(a) Sanctioned on 11th July, Rs. 21,500; and 19th February, Rs. 10,561.

(b) Sanctioned on 19th February

(c) Sanctioned on 19th February, Rs. 678; and 13th March, Rs. 116,

# GRANT No. 42.—PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to meet Expenses in connection with Payments to Provincial Governments on account of ADMINISTRATION OF AGENCY SUBJECTS.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
A.—Madras . . . . .	38,000	38,125	+125	+125	..
B.—Bombay					
<i>Non-voted</i> . O. 1,03,000 }					
S. (a) 31,000 }	1,34,000	1,34,000	..	..	..
Voted . . . . .	68,000	35,424	—32,576	—32,000	—576
Expenditure on Agency Work was treated as "Non-voted" as most of the work was being done by the Political Department.					
C.—Bengal					
<i>Non-voted</i> . O. 13,000 }					
S. (a)—5,400 }	7,600	7,320	—280	..	—280
Voted . . . . .	19,000	12,600	—6,400	—6,400	.
Reduction of contribution as a result of centralisation of the Bengal Pilot Service.					
Totals . { <i>Non-voted</i> .	1,41,600	1,41,320	—280	..	—280
Voted .	1,25,000	86,149	—38,851	—38,275	—576

(a) Sanctioned on 26th February.

## GRANT No. 43.—AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the INDIAN AUDIT DEPARTMENT.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
MAJOR HEAD—"23-AUDIT".					
A.—Auditor General:					
A. 1.—Pay of Auditor General:					
Non-voted . O. 60,000 }					
S. (a) —15,140 }	44,860	44,812	—48	..	—48
Voted . . . . .	..	21,376	+21,376	+21,376	..
Change of personnel between non-voted and voted.					
A. 2.—Pay of Establishments .	2,92,800	2,88,960	—3,840	—3,163	—677
A. 3.—Allowances, Honoraria, etc.:					
Non-voted . . . . .	6,500	8,570	+2,070	+2,979	—909
Connected with creation of temporary post of liaison officer and change of personnel between voted and non-voted.					
Voted . . . . .	34,800	16,668	—18,132	—16,800	—1,332
Mainly less touring (Rs. 12,000) and non-utilisation of provision for revision of compensatory allowances of Public Works Senior Accountants (Rs. 4,500).					
A. 4.—Contingencies . . . . .	32,000	31,647	—353	+400	—753
B.—Officers of the Indian Audit Department:					
B. 1.—Pay of Officers:					
Non-voted: O. 4,19,800 }					
S. (a) —30,000 }	3,89,800	3,68,314	—21,486	..	—21,486
Change of personnel between voted and non-voted. See B. 1. voted.					
Voted . . . . .	15,36,600	15,40,610	+4,010	—21,376	+25,386
The probable saving of Rs. 16,600 made under the sub-head did not materialise owing to change of personnel between voted and non-voted.					
B. 2.—Allowances, Honoraria, etc.:					
Non-voted: . . . . .	61,100	43,315	—17,785	..	—17,785
Mainly under cost of passages (Rs. 16,300).					
Voted . . . . .	2,00,000	2,02,153	+2,153	..	+2,153
Chiefly under cost of passages (Rs. 1,600).					
B. 3.—Deduct—Amount recovered from other Governments, Departments, etc.:	—2,15,000	—2,02,819	+12,181	+12,400	—219
Mainly less recovery from Bombay Government due to reconstitution of local Fund Audit Department.					
C.—Civil Offices of Account and Audit:					
C. 1.—Pay of Establishments:					
Non-voted . . . . .	3,900	..	—3,900	—3,900	..
Wrong provision under this sub-head instead of under 'D.'					
Voted . . . . .	70,52,013	70,40,418	—11,595	+13,340	—24,935
C. 2.—Allowances, Honoraria, etc.					
Non-voted: O. 24,700 }					
S. (a) —496 }	24,204	16,399	—7,805	—2,979	—4,826
Partly change of personnel in Military Test Audit Department (Rs. 3,700) and partly less touring.					
Voted . . . . .	5,59,231	5,38,130	—21,101	—8,506	—12,595
Mainly closing of Bombay Development Office and curtailment of touring of Local Audit Department.					

(a) Sanctioned on 26th March.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or —. Rs.
<b>C.—Civil Officers of Account and Audit—concl'd.</b>					
C. 3.—Supplies and Services, and Contingencies.	5,33,800	4,84,850	—48,950	—28,034	—20,916
Mainly non-utilisation of provision for removal of Bombay office to another building (Rs. 30,000) and economy.					
<b>D.—Establishment Charges paid to other Governments, Departments, etc.</b>					
Non-voted . . . . .	..	3,860	+3,860	+3,900	—40
See C. 1.—Non-voted.					
Voted . . . . .	9,420	9,007	—413	+240	—653
<b>E.—Deduct—Establishment Charges recovered from other Govern- ments, Departments, etc.</b>					
Recovery of average cost instead of actual cost of Local Audit Department establish- ment in Bengal (Rs.10,000) and reduction in staff.	—8,70,864	—8,50,531	+20,333	+34,389	—14,056
<b>F.—Lump Sum Reserves for Temporary Establishments</b>					
See Note 3.	1,00,000	..	—1,00,000	—99,677	—323
<b>G.—Works</b>					
Represents expenditure on construction of a store room (Punjab). Final saving due to subsequent revision of plans.	7,200	6,503	—697	+800	—1,497
<b>Totals</b>					
{ Non-voted . . . . .	5,30,364	4,85,270	—45,094	..	—45,094
{ Voted . . . . .	1,93,57,864	1,01,80,322	—1,77,542	—1,41,400	—36,142
{ Gross . . . . .	1,93,57,864	1,01,80,322	—1,77,542	—1,41,400	—36,142
{ Deductions . . . . .	—10,85,864	—10,53,350	+32,514	+46,789	—14,275
{ Net . . . . .	92,72,000	91,26,972	—1,45,028	—94,611	—50,417

## NOTES.

1. The non-voted saving of Rs. 45,094 accrued mainly under sub-head B. 1 (Rs. 21,486) due to change of personnel between voted and non-voted, and under B. 2 (Rs. 17,785) owing chiefly to less expenditure on cost of passages.

2. The voted saving occurred chiefly under sub-head A. 3 (Rs. 18,132), C. 2 (Rs. 21,101) C. 3 (Rs. 48,950) due to different causes.

3. (i) Sub-head F:—Out of the lump sum appropriation of Rs. 1,00,000 for temporary establishment in all Audit and Account Offices, allotments aggregating Rs. 99,677 were made as below :—

	Rs.
Assam. . . . .	1,654
Burma . . . . .	13,300
Bengal . . . . .	5,440
Bombay . . . . .	5,154
Central Provinces . . . . .	1,622
Madras . . . . .	17,136
Punjab . . . . .	6,654
Office of the Auditor General . . . . .	8,837
Office of the Accountant General, Central Revenues . . . . .	6,880
Office of the Audit Officer, Indian Stores Department . . . . .	33,000
	<u>99,677</u>

(ii) The following statement shows the distribution by circles and by sub-heads of the above allotment and the final saving or excess which ultimately accrued:—

Name of office or Province.	Sub-heads under which the allotments were sanctioned.	Amount.	Final
			Saving— or Excess, ₹
		Rs.	Rs.
Assam . . . . .	C. 1. Pay of Establishments . . .	1,654	—36
Burma . . . . .	C. 1 Pay of Establishments . . .	13,300	—202
Bengal . . . . .	C. 1 Pay of Establishments . . .	5,440	—8,308
Bombay . . . . .	C. 1 Pay of Establishments . . .	5,154	—2,701
Central Provinces . . . . .	C. 1. Pay of Establishments . . .	1,622	—2,734
Madras . . . . .	C. 1. Pay of Establishments . . .	17,136	—563
Punjab . . . . .	C. 1. Pay of Establishments . . .	6,654	—9,390
Office of the Auditor General .	A. 2 Pay of Establishments . . .	8,837	—677
Office of the Accountant General, Central Revenues.	C. 1 Pay of Establishments . . .	6,880	+2,122
Office of the Audit Officer, Indian Stores Department.	C. 1. Pay of Establishments . . .	16,400	—878
	C. 3. Supplies and Services, and Con- tingencies . . . . .	2,500	—194
	E. <i>Deduct</i> —Establishment charges recovered from other Governments, etc. . . . .	14,100	—11,426

The final savings which accrued under sub-head C. 1 in Bengal, Punjab and Central Provinces indicate that there was no real need for the allotments made to these offices.

## GRANT No. 44.—ADMINISTRATION OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses for the ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainde un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "24—ADMINISTRATION OF JUSTICE".					
A.—Law Officers—Paid to Provincial Governments for services rendered to the Central Government by certain Law Officers :					
O. 58,000 }					
S. (a) 1,000 }	59,000	58,110	—890	..	—890
Total . . .	59,000	58,110	—890	..	—890

(a) Voted on 18th February.



## GRANT No. 45.—POLICE.

CCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Expenses in connection with POLICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "26—POLICE."					
A.—Baroda Cantonment Police:					
A. 1.—Pay of Establishments .	6,000	5,618	—382	—200	—182
A. 2.—Establishment Charges paid to other Govern- ments, Departments, etc. . . . .	900	842	—58	..	—58
A. 3.—Other Charges . . . .	1,500	1,472	—28	..	—28
B.—Charges for Passport work done by the Police Department, Bombay:					
B. 1.—Pay of Establishments					
Non-voted . . . . .	2,350	2,639	—211	..	—211
Voted . . . . .	5,460	5,772	+312	+200	+112
B. 2.—Other Charges					
Non-voted . . . . .	150	74	—76	..	—76
Voted . . . . .	1,540	1,463	—77	..	—77
C.—Lump Sum Charges paid to Provincial Governments:					
C. 1.—Bombay . . . . .	56,000	54,060	—1,940	..	—1,940
C. 2.—Bengal . . . . .	94,000	92,987	—1,013	+400	—1,413
C. 3.—United Provinces . . . .	16,000	11,196	—4,804	..	—4,804
Less expenditure on police guards employed in escorting opium.					
C. 4.—Punjab :					
O. 8,000 )					
S. (a)4,000 )	12,000	11,382	—618	—170	—448
C. 5.—Bihar and Orissa . . . .	2,000	1,829	—171	—130	—41
D.—Other Expenditure.					
Non-voted O. . . . .					
S. (b)2,151 )	2,151	4,18,003	+4,15,852	..	+4,15,852
Connected with the reimbursement to the Provincial Governments of the unrealised portion of the cost of additional police imposed in connection with the civil disobedience movement.					
Voted . . . . .	1,600	1,617	+17	—100	+117
Totals { Non-voted . . . . .	5,151	4,20,716	+4,15,565	..	+4,15,565
{ Voted . . . . .	1,97,000	1,88,238	—8,762	..	—8,762

(a) Voted on 18th February.

(b) Sanctioned on 27th February.

## GRANT No. 46.—PORTS AND PILOTAGE.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for the Salaries and Expenses in connection with PORTS AND PILOTAGE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD.—“ 27-PORTS AND PILOTAGE.”</b>					
<b>A.—Bengal Pilot Service :</b>					
A. 1.—Pay and Allowances of Officers and Men Afloat :					
A. 1. (1).—Pay of Officers :					
Non-voted O.      54,500 }					
S.                    (a) 40 }	54,510	54,417	—93	..	—93
Voted . . . . .	57,900	56,903	—997	—800	—197
A. 1. (2).—Pay of Establishments . . . . .	58,900	57,532	—1,368	—600	—768
A. 1. (3).—Contingencies . . . . .	20,600	39,315	+18,715	+19,077	—362
Payment to Bengal Government, for rent of leadsmen's quarters from 1927-28.					
A. 2.—Victualling Allowances of Officers and Men Afloat :					
Non-voted . . . . .	1,200	1,200	..	..	..
Voted . . . . .	34,700	32,132	—2,568	—2,079	—489
Reduction in price of provisions.					
A. 3.—Purchase of Marine Stores and Coal for the building, repairs and outfit of ships and vessels :					
A. 3. (1).—Building, repairs and outfit of ships . . . . .	1,19,200	88,941	—30,259	—29,777	—482
Under stores and repairs ; could not be anticipated.					
A. 3. (2).—Coal . . . . .	80,000	67,336	—12,664	—9,723	—2,941
Less consumption of coal and reduction in its price.					
A. 4.—Pilotage and Pilot Establishments :					
A. 4. (1).—Pay of Officers :					
Non-voted O.      7,40,000 }					
S. (b) —87,040 }	6,52,960	6,49,667	—3,293	..	—3,293
Voted . . . . .	91,300	80,310	—10,990	—10,500	—490
Leave of some pilots (Rs. 2,100), and appointment of some senior leadsmen as officers of the pilot vessels (Rs. 8,500).					
A. 4. (2).—Allowances, Honoraria, etc.					
Non-voted O.      31,800 }					
S. (c) —1,000 }	30,800	30,198	—602	..	—602
Voted . . . . .	27,000	30,373	+3,373	+3,673	—300
Under cost of passages.					
A. 4. (3).—Contingencies . . . . .	4,700	4,700	..	..	..
<b>B.—Directions (Headquarters Establishments) :</b>					
B. 1.—Pay of officers . . . . .	48,000	52,000	+4,000	+4,000	
Increase in pay of Nautical Adviser and Chief Surveyor.					

(a) Sanctioned on 14th February.

(b) Sanctioned on 14th February,—Rs. 40 ; and 26th March,—Rs. 87,000.

(c) Sanctioned on 26th March.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
B.—Direction (Headquarters Establishments—concl'd.					
B. 2.—Pay of Establishments.	700	695	—5	..	—5
B. 3.—Allowances, Honoraria, etc.					
Non-voted O. 12,400 } S. (d)—4,000 }	8,400	4,123	—4,277	—4,000	—277
Less touring.					
Voted . . . . .	1,500	792	—708	—500	—208
Less touring.					
B. 4.—Contingencies . . . . .	900	1,815	+915	+268	+647
Expenditure on telephones and electric clocks for Nautical Adviser and Chief Surveyor.					
C.—Ports Establishments—Principal Officers and their Establishments:					
C. 1.—Madras District:					
C. 1. (1).—Pay of Officers:					
O. 21,500 } S. (d)—3,800 }	17,700	17,700	..	..	..
C. 1. (2).—Grants-in-aid, Con- tributions, etc. . . . .	600	500	—100	..	—100
C. 1. (3).—Other Charges:					
O. 4,000 } S. (d)—1,000 }	3,000	2,022	—978	..	—978
Delay in formation of the Central Mercantile Marine administration.					
Voted . . . . .	300	..	—300	—100	—200
Provided for compensation payable under Workmen's Compensation Act.					
C. 1. (4).—Establishment Charges paid to other Governments, Depart- ments, etc. . . . .	7,600	6,693	—907	+400	—1,307
Non-entertainment and late entertainment of staff for the Engineer and Ship-Surveyor.					
C. 1 (5).—Deduct—Half share recovered from local Government. . . . .	—13,100	—11,359	+1,741	+2,725	—984
Delay in centralisation of Mercantile Marine Administration and late appointment of Principal Officer.					
C. 1 (6) Deduct—Amount recovered for Light- house work O. . . . . } S. (d)—2,900 }	—2,900	—5,650	—2,750	—2,725	—25
Represents contribution for work undertaken on behalf of the Lighthouse Department not originally provided.					
C. 2.—Bombay District:					
C. 2. (1).—Pay of Officers:					
Non-voted O. 35,000 } S. (e) —650 }	34,350	38,536	+4,186	+4,280	—94
Advance of leave salary to an officer.					
Voted . . . . .	4,995	4,993	—2	..	—2
C. 2. (2).—Pay of Establish- ments . . . . .	13,381	13,519	+138	+570	—432
C. 2. (3).—Grants-in-aid, Contributions, etc. . . . .	1,200	1,298	+98	..	+98
C. 2. (4).—Other Charges:					
Non-voted O. 10,800 } S. (e) 650 }	11,450	10,214	—1,236	—500	—736
Mainly under house rent allowance of Principal Officer.					
Voted . . . . .	15,624	12,922	—2,702	—490	—2,212
Excess provision of house rent and other allowances (Rs. 1,800) and economy.					

(d) Sanctioned on 23rd March.

(e) Sanctioned on 12th November.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Ports Establishments, etc.— <i>contd.</i>					
C. 3.—Karachi District :					
C. 3. (1).—Pay of officers :					
Non-voted O. 2,400 }	2,050	2,000	—50	..	—50
S. (g) —350 }					
Voted . . . . .	..	200	+200	+200	..
Delay in appointment of Nautical Surveyor and consequent payment of special pay to a voted officer of the Customs Department.					
C. 3. (2).—Pay of Establishments.	6,700	4,410	—2,290	—1,915	—375
Late entertainment of additional staff owing to delay in centralisation of Mercantile Marine Administration.					
C. 3. (4).—Other Charges :					
Non-voted . . . . .	600	..	—600	—500	—100
Travelling allowance not required.					
Voted . . . . .	7,300	4,714	—2,586	—2,896	+310
No private premises being hired for office accommodation.					
C. 3. (5).—Deduct.—Amount recovered for Light-house work Non-voted.	..	—1,650	—	—1,608	—42
See C. 1. (6).					
Voted . . . . .	—3,000	—1,400	+1,600	+1,600	..
Provision for non voted recoveries also made under voted.					
C. 4.—Aden District :					
C. 4. (1).—Pay of Officers :					
O. 18,600 }					
S. (g) —3,400 }	15,200	15,111	—89	..	—8
C. 4. (2).—Pay of Establishments . . . . .	4,820	8,648	+3,828	+5,336	—1,508
Connected with pay of a clerk attached to the Mercantile Marine Office, Aden (Rs. 2,600) and extra expenditure on leave salary and officiating pay. The reappropriation proved excessive due to over-estimation.					
C. 4. (3).—Grants-in-aid Contributions, etc. . . . .	4,900	897	—4,003	..	—4,003
Debit proposed by the Marine Department on account of the leave and pension contribution of the Principal Officer, Aden, not having been accepted in the absence of the orders of Government.					
C. 4. (4).—Other Charges ;					
Non-voted O. 500 }					
S. (f) 2,000 }	2,500	2,298	—202	+204	—406
Voted . . . . .	6,180	3,700	—2,480	—1,910	—570
Provision for shipping masters' overtime allowance made under "voted" (Rs. 1,900), and non-utilisation of the provision for travelling allowance (Rs. 500).					
C. 4. (6).—Deduct.—Amount recovered for Light-house work					
Non-voted O. . . . .					
S. (g) —1,100 }	—1,100	—1,320	—220	—204	—16
Voted . . . . .	—2,000	—750	+1,250	+1,250	..
Provision for non-voted recoveries made under voted.					

(f) Sanctioned on 9th August.

(g) Sanctioned on 23rd March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Ports Establishments, etc.— <i>contd.</i>					
C. 5.—Calcutta District :					
C. 5. (1).—Pay of Officers :					
<i>Non-voted</i> O. 38,700 }					
S. (g) —300 }	38,400	38,338	—62	..	—62
Voted . . . . .	4,800	4,759	—41	..	—41
C. 5. (2).—Pay of Establish- ments . . . . .	28,000	28,441	+441	+598	—157
C. 5. (3).— <i>Grants-in-aid, Con-     tributions, etc.</i> . . . . .	1,200	1,357	+157	+157	..
C. 5. (4).—Other Charges :					
<i>Non-voted</i> . . . . .	9,300	9,639	+339	+584	—245
Under travelling allowance.					
Voted . . . . .	23,400	22,347	—1,053	—598	—455
Mainly under remuneration to examiners.					
C. 5. (5).— <i>Deduct.</i> —Amount recovered for Light- house work :					
<i>Non-voted</i> O. .. }					
S. (g) —100 }	—100	—1,500	—1,400	—1,341	—59
Provision for both non-voted and voted recoveries made in lump under voted originally.					
Voted . . . . .	—2,000	—1,000	+1,000	+1,000	..
See C. 5 (5).—non-voted.					
C. 6.—Chittagong (Sub District):					
C. 6. (1).— <i>Pay of Officers</i> :					
O. 8,500 }					
S. (g) —1,100 }	7,400	7,351	—49	..	—49
C. 6 (2).—Pay of Establish- ments . . . . .	5,600	5,269	—331	—250	—81
C. 6 (3).— <i>Grants-in-aid, Con-     tributions, etc.</i> . . . . .	300	297	—3	+71	—74
C. 6. (4).—Other Charges :					
<i>Non-voted</i> . . . . .	400	737	+337	+337	..
Under-estimated.					
Voted . . . . .	18,600	18,788	+188	+250	—62
C. 6. (5).— <i>Deduct.</i> —Amount recovered for Lighthouse work O. .. }					
S. (g) —100 }	—100	—600	—500	—408	—92
Represents contribution for work undertaken on behalf of the Lighthouse Department, not originally provided.					
C. 7.—Rangoon District .					
C. 7. (1).— <i>Pay of Officers</i> . . . . .	35,600	36,012	+412	+500	—88
C. 7. (2).—Pay of Establish- ments . . . . .	28,300	23,235	—5,065	—5,000	—65
Non-entertainment of sanctioned staff pending complete centralisation of <b>Mercantile</b> <b>Marine</b> administration.					
C. 7. (3).— <i>Grants-in-aid, Con-     tributions, etc.</i> . . . . .	1,200	1,384	+184	..	+184
(g) Sanctioned on 23rd March.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropiation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Ports Establishments, etc.— <i>concl'd.</i>					
C. 7.—Rangoon District— <i>concl'd.</i>					
C. 7. (4).—Other Charges ;					
Non-voted . . . . .	9,600	18,193	+8,593	+1,900	+6,693
Mainly payment of arrears of Burma allowance not fully provided for.					
Voted . . . . .	16,500	18,078	+1,578	+1,400	+178
Mainly expenditure on filing a suit for recovery of cost of relief and repatriation of a distressed crew.					
C. 7. (5).—Deduct—Share recovered from Provincial Government					
O. . . . .					
S (g) —12,200 } —12,200		—16,665	—4,465	—2,400	—2,065
Provision was not made originally in anticipation of separation of the Provincial establishment from 1st April 1930.					
C. 7. (6).—Deduct.—Amount recovered for Light house work :					
Non-voted O. —5,000 } —6,400		—6,400	..	..	..
S. (g) —1,400 }					
Voted . . . . .	—3,000	—6,300	—3,300	—3,300	..
Under-estimated originally.					
D.—Ports Establishments—Shipping Offices :					
D. 1.—Bombay District :					
D. 1. (1).—Pay of Officers	37,450	35,712	—1,738	—1,467	—271
D. 1. (2).—Pay of Establishments	28,790	29,392	+602	+727	—125
Under leave salary.					
D. 1. (3).—Other Charges	36,160	32,770	—3,390	—4,080	+690
Under maintenance of motor car (Rs. 1,200), and under several other heads owing to trade depression (Rs. 2,700).					
D. 2.—Calcutta District :					
D. 2. (1).—Pay of Officers	41,100	43,100	+2,000	+2,480	—480
Leave salary and officiating arrangements.					
D. 2. (2).—Pay of Establishments	33,800	32,402	—1,398	—1,028	—370
D. 2. (3).—Other Charges	30,800	32,056	+1,256	+1,777	—521
Under cost of passages.					
E.—Ports Establishments—Ship Survey Department :					
E. 1.—Bombay District :					
E. 1. (1).—Pay of Officers					
O. 75,200 }					
S. (h) —1,900 }	73,300	72,944	—356	..	—356
E. 1. (2).—Pay of Establishments	8,845	7,200	—1,645	—1,616	—29
E. 1. (3).—Allowances, Honoraria, etc. :					
Non-voted O. 31,589 }	32,889	28,797	—4,092	—2,130	—1,962
S. (i) 1,300 }					
Mainly fewer candidates appearing for examination, fewer Sunday visits, and lower rate of motor car allowance to new incumbents.					
Voted . . . . .	846	619	—227	—100	—127
Under travelling allowance (Rs. 100) and examination fees (Rs. 100).					

(g) Sanctioned on 23rd March.

(h) Sanctioned on 4th November,—Rs. 1,500 ; and 23rd March,—Rs. 400.

(i) Sanctioned on 4th November, Rs. 1,500 ; and 23rd March,—Rs. 200.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Ports Establishments—Ship Survey Department—contd.</b>					
<b>E. 1.—Bombay District—concl'd.</b>					
E. 1. (4).—Contingencies					
<i>Non-voted</i> . . . . .	1,150	..	—1,150	—1,150	..
Provision wrongly made under this sub-head.					
Voted . . . . .	5,700	5,467	—233	—100	—133
E. 1. (5).— <i>Grants-in-aid, Contributions, etc.</i> . . . . .	2,400	2,265	—135	..	—135
E. 1. (6).— <i>Deduct</i> —Amount recovered from provincial Government					
<i>Non-voted</i> . . . . .	—2,339	—3,027	—688	..	—688
Under-estimated.					
Voted . . . . .	—391	—444	—53	..	—53
<b>E. 2.—Karachi District :</b>					
E. 2. (1).— <i>Pay of Officers</i> . . . . .	18,705	17,423	—1,282	+2,308	—3,590
E. 2. (2).— <i>Pay of Establishments</i> . . . . .	3,677	3,853	+176	+196	—20
E. 2. (3).— <i>Allowances, Honoraria, etc.</i>					
<i>Non-voted</i> O. 3,870 } . . . . .	3,570	2,073	—1,497	—875	—622
S. (g)—300 }					
Mainly under travelling allowance (Rs. 800), and other allowances (Rs. 500).					
Voted . . . . .	48	48	..	..	..
E. 2. (4).—Contingencies . . . . .	500	397	—103	..	—103
Under several fluctuating items.					
E. 2. (5).— <i>Grants-in-aid, Contributions, etc.</i> . . . . .	600	734	+134	..	+134
Unforeseen passage contribution.					
E. 2. (6).— <i>Deduct</i> —Amount recovered from Provincial Governments.					
<i>Non-voted</i> . . . . .	—1,175	—1,029	+146	+175	—29
Voted . . . . .	—225	—170	+55	+25	+30
<b>. 3.—Aden District :</b>					
E. 3. (1).— <i>Allowances, Honoraria, etc.</i> . . . . .	2,600	..	—2,600	—2,550	—50
Services of Assistant Port Trust Engineer, Aden, not requisitioned for survey work.					
<b>E. 4.—Madras District :</b>					
E. 4. (1).— <i>Pay of Officers</i>					
O. 13,800 } . . . . .	6,800	6,788	—12	..	—12
S. (g)—7,000 }					
E. 4. (2).— <i>Allowances, Honoraria, etc.</i>					
<i>Non-voted</i> O. 1,600 } . . . . .	1,000	347	—653	..	—653
S. (g)—600 }					
Delay in appointment of an Engineer and ship surveyor.					
Voted . . . . .	100	..	—100	..	—100
Travelling allowance not required.					

(g) Sanctioned on 23rd March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Ports Establishments—Ship Survey Department— <i>concl'd.</i>					
E. 4.—Madras District— <i>concl'd.</i>					
E. 4. (3).— <i>Grants-in-aid, Contributions, etc.</i>					
O. 600 }					
S. (g) —200 }	400	293	—107	..	—107
See E. 4 (2).—Non-voted.					
E. 5.—Calcutta District :					
E. 5. (1).— <i>Pay of Officers</i>					
O. 89,400 }					
S. (g) —600 }	88,800	88,736	—64	..	—6
E. 5. (2).— <i>Pay of Establishments</i>	9,300	8,651	—649	—500	—149
E. 5. (3).— <i>Allowances, Honoraria, etc.</i>					
Non-voted O. 32,300 }					
S. (g) —600 }	31,700	30,919	—781	—123	—658
Under travelling allowance of Surveyors.					
Voted . . . . .	10	+ 10	+ 11	—1	
E. 5. (4).— <i>Contingencies</i>	8,500	3,877	—4,623	—2,761	—1,862
Economy (Rs. 1,300), and less cost of repairs of S. L. "Margaret" (Rs. 3,308).					
E. 5. (5).— <i>Grants-in-aid, Contributions, etc.</i>	3,000	3,125	+ 125	+ 123	+ 2
E. 5. (6).— <i>Deduct.—Amount recovered from Provincial Governments.</i>					
Non-voted . . . . .	—46,000	—42,731	+ 3,269	+ 600	+ 2,669
Due to unanticipated less expenditure on allowance of 5th Engineer and Ship-Surveyor.					
Voted . . . . .	—6,800	—4,726	+ 2,074	+ 1,350	+ 724
Owing to unforeseen less cost of repairs of "S. L. Margaret"					
E. 6.—Chittagong (Sub-District).					
E. 6 (1).— <i>Establishment and other charges paid to other Governments, Departments, etc..</i>	1,000	1,000	..	..	..
E. 7.—Rangoon District					
E. 7. (1).— <i>Pay of officers</i>	18,000	23,243	+ 5,243	+ 5,600	—357
Result of retention of Joint establishment owing to delay in effecting complete separation between central and provincial work.					
E. 7. (2).— <i>Pay of Establishments</i>	200	..	—200	—100	—100
Non-entertainment of a peon.					
E. 7. (3).— <i>Allowances, Honoraria, etc.</i>	5,000	13,534	+ 8,534	+ 2,700	+ 5,834
Mainly payment of arrears of Burma allowance.					
E. 7. (4).— <i>Grants-in-aid, Contributions, etc.</i>	600	898	+ 298	+ 300	—2
E. 7. (5).— <i>Deduct—amount recovered from Provincial Government</i>					
O. .. }					
S. (g) —3,600 }	—2,600	—14,107	—10,507	—8,600	—1,907
See C. 7 (5).—Non-voted. Larger recovery due to more expenditure under E. 7 (3).—non-voted.					

(g) Sanctioned on 23rd March.



Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or —. Rs.			
<b>F.—Training Ship :</b>								
F. 1.—Pay of Officers								
Non-voted O. 11,800 } S.(j)—1,925 }	9,875	9,775	—100	..	—100			
Voted . . . . .	53,921	46,752	—7,169	—6,040	—1,129			
F. 2.—Pay of Establishments .	42,778	41,391	—1,387	—1,335	—52			
F. 3.—Allowances, Honoraria, etc.								
Non-voted . . . . .	600	560	—40	..	—40			
Voted . . . . .	24,982	20,681	—4,301	—6,160	+1,859			
Under fees and travelling allowance owing to absence of some members from meetings. The excessive reduction was made in error.								
<b>F. 4.—Supplies and Services:</b>								
F. 4. (1).—Boarding of Cadets . . . . .	27,560	26,238	—1,322	—1,000	—322			
F. 4. (2).—Prizes, Education, Instruments and Books	4,900	5,156	+256	+300	—44			
Purchase of new books according to revised syllabus.								
F. 4. (3).—Recreation and Sports . . . . .	2,500	2,491	—9	..	—9			
F. 4. (4).—Stores and Water.	59,500	57,749	—1,751	..	—1,751			
F. 4. (5).—Maintenance charges (annual repairs and docking) . . . . .	14,959	15,927	+968	+1,000	—32			
Unforeseen urgent repairs.								
F. 4. (7).—Miscellaneous . . . . .	1,500	2,421	+921	+850	+71			
Certain items of expenditure wrongly provided under F.-5.								
F. 4. (8).—Laundry . . . . .	800	599	—201	—200	—1			
Fewer cadets joined the ship.								
F. 5.—Contingencies . . . . .	3,600	1,209	—2,391	—2,400	+9			
Non-utilisation of provision for workmen's compensation (Rs. 1,000), provision for certain items debitable to F.-4 (7) (Rs. 900) and over budgeting, (Rs. 500).								
F. 6.—Grants-in-aid, Contributions, etc. . . . .	600	600	..	..	..			
<b>G.—Miscellaneous :</b>								
G. 2.—Pay of Establishments . . . . .	600	..	—600	—600	..			
Due to decision that Alibag Signalling station should be managed by northern group Port Fund.								
G. 3.—Allowances, Honoraria, etc. . . . .	200	35	—165	—100	—65			
See G. 2. ; also under rewards for saving lives.								
G. 4.—Contingencies . . . . .	2,200	811	—1,389	—1,000	—389			
Fewer wrecks and consequent smaller salvage expenditure.								
<b>I.—Marine Engineering State Schol- arships . . . . .</b>								
	4,500	3,696	—804	—705	—99			
Mainly under passage and travelling allowance.								
<b>K.—English Charges (High Commis- sioner) on Stores . . . . .</b>								
	3,000	1,050	—1,950	..	—1,950			
Reduction of prices and over-estimation.								
<b>L.—Loss or Gain by Exchange . . . . .</b>								
	..	12	+12	+37	—25			
Totals . . . . .	{	Non-voted {	Gross . . . . .	12,91,839	12,98,573	+6,734	+13,786	—7,052
			Deductions . . . . .	—89,014	—1,06,033	—17,021	—13,786	—3,233
			Net . . . . .	12,02,825	11,92,535	—10,290	..	—10,290
		Voted {	Gross . . . . .	11,86,416	11,04,332	—82,084	—61,830	—20,254
			Deductions . . . . .	—17,416	—14,790	+2,626	+1,925	+701
			Net . . . . .	11,69,000	10,89,542	—79,458	—59,905	—19,553

## NOTE.

Smaller expenditure on stores and repairs (Rs. 30,259) under sub-head A. 3 (1), and on coal (Rs. 12,664) under sub-head A. 3 (2) mainly account for the total voted saving under this Grant.

(j) Sanctioned on 26th March.

## GRANT No. 47—LIGHT HOUSES AND LIGHTSHIPS.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with LIGHTHOUSES AND LIGHTSHIPS.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>MAJOR HEAD "27—(1) LIGHT HOUSES AND LIGHT SHIPS."</b>					
<b>A.—Direction (Headquarters) Estab- lishments:</b>					
<b>A. 1.—Pay of officers.</b>					
Non-voted O. 16,900 } S. (a) —350 }	16,550	16,551	+1	..	+1
Voted . . . . .	40,100	32,089	—8,011	—7,500	—511
Deputation of one officer to England in connection with International Buoyage and Lighting Conference, and reversion of another to Burma Government (Rs. 7,500).					
<b>A. 2.—Pay of Establishments . . . . .</b>	36,300	28,239	—8,061	—8,000	—61
Some posts of mechanics not filled up.					
<b>A. 3.—Allowances, Honoraria, etc.</b>					
Non-voted O. 4,100 } S. (a) —1,000 }	3,100	2,055	—1,045	—1,000	—45
A member did not attend the meeting of the Central Advisory Committee.					
Voted . . . . .	25,000	15,387	—9,613	—10,600	+387
Partly to over-estimation and partly to reasons stated under A. I. voted and A. 2.					
<b>A. 4.—Supplies and Services . . . . .</b>	1,200	4,735	+3,535	+3,200	+335
Connected with conversion of a godown in Madras into a workshop for the general Light- house administration.					
<b>A. 5.—Contingencies . . . . .</b>	3,500	4,651	+1,151	+900	+251
Unforeseen expenditure on advertisement.					
<b>A. 6.—Contribution to Depreciation Fund . . . . .</b>	1,24,000	1,14,393	—9,607	—6,600	—3,007
Over-estimation.					
<b>A. 7.—Contribution to Additions and Replacements Reserve Fund . . . . .</b>	1,13,000	88,683	—24,317	—22,353	—1,964
Over-estimated originally.					
<b>A. 8.—Cost of Account and Audit Staff . . . . .</b>	14,000	13,000	—1,000	—3,400	+2,400
The actual cost was worked out by the Commercial Audit Department after the close of the year after the anticipated saving of Rs. 3,400 had been surrendered.					
<b>A. 9.—Pensionary Charges . . . . .</b>	21,000	20,736	—264	..	—264
<b>A. 10.—Contribution by Government to Provident Funds . . . . .</b>	2,500	2,157	—343	..	—343
<b>A. 11.—Cost of portion of Commerce Department Establishment . . . . .</b>	13,300	13,170	—130	..	—130
<b>A. 12.—Overhead charges</b>					
Non-voted O. .. } S. (b) 16,120 }	16,120	17,120	+1,000	+1,000	..
Represents contribution by the Lighthouses and Lightships Department in respect of principal officers, Mercantile Marine Department. It was decided that this contribution should follow the classification of pay charges.					
Voted . . . . .	25,000	23,140	—1,860	—1,948	+88
Contributions of non-voted officers were classified as non-vote.1.					

(a) Sanctioned on 20th March.

(b) Sanctioned on 6th January.

Major Head and Sub-head.	Final A, pro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving — Rs.	Net reapro- priation or surrender. Rs.	Remainder un- adjusted + or — Rs.
<b>A.—Direction (Headquarters) Estab- lishment—concl'd.</b>					
A. 13.—Contribution to General Re- serve Fund of Lighthouses and Lightships . . . . .	2,77,700	2,83,670	+5,970	..	+5,970
Adjustment of arrear transactions relating to 1929-30 after the close of the year when the commercial accounts of the Lighthouses Department were prepared.					
<b>B.—Madras District : Lighthouses—Working Expenses :</b>					
B. 1.—Pay of Establishments . . . . .	41,100	41,079	—21	+100	—121
B. 2.—Allowances, Honoraria, etc . . . . .	12,600	11,109	—1,491	—1,000	—491
Under compensatory and travelling allowances.					
B. 3.—Supplies and Services . . . . .	19,100	12,797	—6,303	..	—6,303
Issue of stores of less value and non-payment of certain bills for cost of maintenance and repairs within the year.					
B. 4.—Contingencies . . . . .	3,600	3,525	—75	+200	—275
B. 5.—Grants-in-aid, Contribu- tions, etc. . . . .	3,000	5,344	+2,344	+2,714	—370
Payment to Customs Department of commission on light dues collected by that depart- ment not originally contemplated.					
B. 6.—Miscellaneous . . . . .	200	149	—51	..	—51
B. 7.—Establishment charges paid to other Governments, De- partments, etc. . . . .	..	304	+304	..	+304
Represents contribution towards pay etc., of a light-keeper. The connected re-appropri- ation was made under B. 5.					
B. 8.—Deduct.—Establishment charges recovered from the Madras Minor Ports Fund . . . . .	—11,600	—10,973	+627	+600	+27
Result of less expenditure on compensatory and travelling allowances.					
<b>C.—Bombay District :—Lighthouses—Working Expenses:</b>					
C. 1.—Pay of Establishments . . . . .	8,188	7,849	—339	+156	—495
C. 2.—Allowances, Honoraria, etc. . . . .	1,838	1,525	—313	—156	—157
C. 3.—Supplies and Services . . . . .	9,300	8,136	—1,164	..	—1,164
Economy and fall in prices.					
C. 4.—Contingencies . . . . .	2,400	1,960	—440	—200	—240
C. 5.—Grants-in-aid, Contribu- tions, etc. . . . .	6,843	7,820	+977	+1,810	—832
Under-estimated originally. The final saving is due to non drawal of a contribution.					
C. 6.—Additional Establish- ment, charges paid to other Governments, De- partments, etc. . . . .	..	2,693	+2,693	+2,963	—270
Un-anticipated payment of commission to the Customs and Salt Departments.					
<b>D.—Karachi District :</b>					
<b>D. 1.—Lighthouses—Working Expenses :</b>					
D. 1. (1).—Pay of Establish- ments . . . . .	6,730	6,466	—264	..	—264
D. 1 (2).—Supplies and Ser- vices . . . . .	14,436	10,033	—4,403	—2,970	—1,433
Mainly wrong provision for telephone rent and water supply under this sub-head instead of under D. 1 (3) (Rs. 3,000).					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D.—Karachi District—concd.</b>					
D. 1 (3).—Contingencies . . . . .	660	3,217	+2,557	+2,870	—313
See D. 1 (2).					
D. 2.—Lightships—Working Expenses :					
D. 2 (1).—Pay of Establishments . . . . .	11,416	11,592	+176	+111	+65
D. 2 (2).—Supplies and Services . . . . .	30,468	46,691	+16,223	+8,932	+7,291
Mainly due to unforeseen special repairs to the L. V. " Sindhi " (Rs. 9,000), and adjustment of value of stores issued during 1929-30 (Rs. 7,700).					
D. 2 (3).—Contingencies . . . . .	720	380	—340	+89	—429
Mainly no expenditure on Workmen's Compensation.					
D. 2 (4) —Additional Establishment charges paid to other Governments, Departments, etc . . . . .	..	784	+784	+823	—39
Represents unanticipated payment of commission to the Customs Department.					
<b>E.—Aden District :—Lighthouses—Working Expenses :</b>					
E. 1.—Pay of Establishments . . . . .	7,455	7,268	—167	..	—167
E. 2.—Allowances, Honoraria, etc. . . . .	4,896	4,555	—341	..	—341
E. 3.—Supplies and Services . . . . .	3,750	4,782	+1,032	+4,463	—3,431
Mainly connected with repairs and maintenance of light-keepers' quarters. The reappropriation proved excessive.					
E. 4.—Contingencies . . . . .	25,000	25,461	+461	+820	—359
E. 5.—Grants-in-aid, Contributions, etc. . . . .	5,900	5,845	—55	..	—55
E. 6.—Additional Establishment charges paid to other Governments, Departments, etc. . . . .	..	565	+565	..	+565
See D 2 (4).					
<b>F.—Calcutta District :</b>					
F. 1 Lighthouses—Working Expenses:					
F. (1) 1.—Pay of Establishments . . . . .	3,400	3,204	—196	..	—196
F. (1) 2.—Allowances, Honoraria, etc. . . . .	700	695	—5	+75	—80
F. (1) 3.—Supplies and Services . . . . .	1,200	3,059	+1,859	+3,235	—1,376
Expenditure on repairs to False Point Lighthouse buildings not provided for. Reappropriation proved high.					
F. (1) 4.—Contingencies . . . . .	2,000	3,142	+1,142	+776	+366
Unforeseen expenditure on repairs to Lighthouse boat and on purchase of lens and lantern covers—re-appropriation proved to be inadequate.					
F. (1) 5.—Establishment Charges, etc., paid to Other Governments, Departments, etc. . . . .	2,700	4,591	+1,891	+3,051	—1,160
Payment of commission to the Customs Department. Re-appropriation proved high.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Calcutta District—concl'd.</b>					
F. 2.—Lightships—Working Expenses.					
F. 2 (1)—Pay of Establishments	4,900	4,379	—521	—215	—306
Discharge of some crew, the light-vessel being under repairs.					
F. 2 (2)—Allowances, Honorary, etc.	300	135	—165		—165
See F. 2 (1).					
F. 2 (3)—Supplies and Services, and Contingencies	31,800	31,311	—489	+3,250	—3,739
The reappropriation proved unnecessary because savings accrued mainly under store and repairs (Rs. 2,500) and cost of rations (Rs. 1,200) in the original grant.					
F. 2 (4)—Contingencies	6,200	7,653	+1,453	+2,000	—517
Unforeseen expenditure on hire of a steam ship for touring.					
F. 2 (5)—Grants-in-aid. Contributions, etc.	4,200	4,236	+36	+36	..
<b>G.—Rangoon District :</b>					
G. 1.—Lighthouses—Working Expenses:					
G. 1 (1)—Pay of Establishments	40,700	38,955	—1,745	—1,600	—145
Pay charges of menials debited to G. 1 (4).					
G. 1 (2)—Allowances, Honorary, etc.	10,200	8,708	—1,492	—1,278	—214
Under travelling allowance.					
G. 1 (3)—Supplies and Services	47,800	53,042	+5,242	+15,869	—10,627
Under maintenance of lighthouse buildings (Rs. 19,000) partly counterbalanced by savings chiefly under "provisions" (Rs. 5,500), and miscellaneous items (Rs. 4,600). The reappropriation proved excessive owing to unanticipated savings under certain items.					
G. 1 (4)—Contingencies	600	1,457	+857	+1,132	—275
See G. 1 (1).					
G. 2.—Lightships—Working Expenses:					
G. 2 (1)—Pay of Officers	19,800	13,668	—6,132	—5,500	—632
Reduction of staff (Rs. 3,900) and vacancies unfilled (Rs. 2,200).					
G. 2 (2)—Pay of Establishments	20,300	17,782	—2,518	—2,360	—158
Pay charges of menials debited to G. 2 (5).					
G. 2 (3)—Allowances, Honorary, etc.	9,400	7,628	—1,772	—1,400	—372
Reduction of lightship ratings.					
G. 2 (4)—Supplies and Services	76,900	47,244	—29,656	—27,215	—2,441
Under repairs (Rs. 10,900) owing to heavy repairs to light vessels not being undertaken, non-utilisation of the provision for the cost of blue light composition (Rs. 10,500), also under provisions (Rs. 4,500), and miscellaneous items (Rs. 3,800).					
G. 2 (5)—Contingencies	800	2,012	+1,212	+1,528	—316
See G. 2 (2).					
G. 2 (6)—Grants-in-aid, contributions, etc.	..	2,251	+2,251	+2,313	—62
Represents commission paid to the Customs Department.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

G. 2 (7).—Establishment Charges paid to other Governments, Departments etc.

75,500      62,599      —12,901      —17,269      +4,368

Less hire charged by the Burma Government for their trawlers for tending lights. The reduction in column 5 proved excessive.

Totals	{	Non-voted	35,770	35,726	—44	..	—44
		Gross	12,75,600	11,93,780	—81,820	—57,548	—24,272
		Deductions	—11,600	—10,973	+627	+600	+27
		Net	12,64,000	11,82,807	—81,193	—56,948	—24,245

#### NOTE.

This is the second year of this new Grant and this possibly accounts for the uncovered voted excesses under certain sub-heads, viz., A. 8, A. 13, D. 2 (2) and G. 2 (7) and the want of accuracy in the amounts calculated for other reappropriations.

The savings under A. 7, (Rs. 24,317) and G. 2 (4), (Rs. 29,656), are chiefly responsible for the total voted saving Rs. 81,193 (of which Rs. 56,948 was surrendered) under the Grant.

## GRANT No. 48.—SURVEY OF INDIA.

See also Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the SURVEY OF INDIA DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted. + or — Rs.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS"</b>					
<b>A.—Controlling and Administrative Staff</b>					
A. 1.—Pay of Officers.					
Non-voted . . . . .	1,25,400	1,30,219	+4,819	+5,000	—181
Interchange of officers under this sub-head and B. 1.—Non-voted.					
Voted . . . . .	14,500	14,552	+52	..	+52
A. 2.—Allowances, Honoraria, etc. :					
Non-voted . . . . .	15,200	13,801	—1,399	—1,000	—399
Under house-rent allowance.					
Voted . . . . .	3,600	3,640	+40	..	+40
<b>B.—Headquarters offices :</b>					
B. 1.—Pay of Officers.					
Non-voted . . . . .	72,900	63,925	—8,975	—5,000	—3,975
Interchange of officers—See A. 1.—non-voted, and non-arrival of recruits in time.					
Voted . . . . .	1,19,900	1,15,726	—4,174	—3,000	—1,174
B. 2.—Pay of Establishments					
Non-voted . . . . .	37,000	28,784	—8,216	..	—8,216
Promotion of 2 officers to gazetted rank.					
Voted . . . . .	7,08,000	7,11,126	+3,126	+4,000	—874
Increase in temporary establishment for mobilization purposes.					
B. 3.—Allowances, Honoraria, etc.					
Non-voted . . . . .	25,400	26,213	+813	+1,000	—187
Under cost of passages.					
Voted . . . . .	43,100	37,097	—6,003	—4,000	—2,003
Under house-rent allowances.					
B. 4.—Customs Duty on Stores	20,800	21,926	+1,126	..	+1,126
Unforeseen liabilities carried forward from last year.					
B. 5.—Other Supplies and Services . . . . .	90,400	68,452	—21,948	—21,220	—728
Mainly completion of storage accommodation in the Map Record and Issue office at less cost than estimated.					
B. 6.—Contingencies . . . . .	83,800	97,731	+13,931	+14,000	—69
Mainly connected with mounting of maps required for mobilization purposes in Burma (Rs. 10,500).					
B. 7.—Grants-in-aid . . . . .	1,000	1,000	..	..	..
<b>C.—Mathematical Instrument Office :</b>					
C. 1.—Pay of Officers.					
Non-voted . . . . .	19,200	19,200	..	..	..
Voted . . . . .	20,000	19,048	—952	..	—952
C. 2.—Pay of Establishments . . . . .	2,16,100	2,13,326	—2,774	..	—2,774

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess + Saving—	Net reappro- priation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Mathematical Instrument office—concl'd.</b>					
C. 3.—Allowances, Honoraria, etc.	12,500	11,336	—1,164	—	—1,164
Economy in overtime expenditure.					
C. 4.—Customs Duty on Stores	40,000	19,099	—20,901	—15,000	—5,901
Mainly reduction in indents for European Stores.					
C. 5.—Other Supplies and Services	1,00,500	92,123	—8,377	—8,000	—377
Decrease in the demand for manufactured articles.					
C. 6.—Contingencies	37,500	15,905	—21,595	—21,000	—595
The provision for rent of office buildings remained unutilised.					
<b>D.—Survey Parties—General :</b>					
D. 1.—Pay of Officers					
Non-voted	4,00,800	3,97,198	—3,602	..	—3,602
Voted	5,21,100	5,21,937	+837	+3,000	—2,163
D. 2.—Pay of Establishments					
Non-voted	22,800	18,797	—4,003	—4,000	—3
Partly to leave out of India, and partly to non-filling of one post.					
Voted	15,92,400	16,16,314	+23,914	+29,000	—5,086
Under temporary establishment connected with paid-for-work.					
D. 3.—Allowances, Honoraria, etc.					
Non-voted	69,500	72,553	+3,053	+4,000	—947
Under cost of passages.					
Voted	5,45,800	5,53,099	+12,299	+15,000	—2,701
Connected with additional paid-for-work.					
D. 4.—Purchase and Maintenance of Stores, tents, etc.	1,17,900	81,549	—36,351	..	—36,351
Savings under D. 4 to D. 10 were due to curtailment of programme by the Punjab Government on account of financial stringency and abandonment of Surveys in Burma on account of political disturbances. See also sub-head I.					
D. 5.—Conveyance of Tents, Stores, Records, etc.	3,10,000	2,97,606	—12,394	..	—12,394
D. 6.—Jungle clearing and Line Cutting	37,000	32,112	—4,888	..	—4,888
D. 7.—Other Supplies and Services	2,69,760	2,27,052	—42,648	..	—42,648
D. 8.—Contingencies	1,61,900	1,53,342	—8,558	..	—8,558
D. 10.—Warm clothing	81,000	70,376	—10,624	..	—10,624
D. 11.—Grants-in-aid	1,800	1,852	+52	..	+52
<b>E.—Deduct</b> —Establishment and other charges recovered from other Governments, Departments, etc. :					
E. 1.—Burma	—4,69,100	—4,39,618	+29,482	+30,000	—518
Is the result of political disturbances—See D. 4.					
E. 2.—Punjab	—6,14,600	—4,60,474	+1,54,126	+1,60,000	—5,874
Curtailment of programme on account of financial stringency—See D. 4.					
E. 4.—Assam	—6,800	—7,930	—1,130	..	—1,130
Larger recovery consequent on the appointment of a higher paid officer as Director, Eastern Circle.					
E. 5.—Bengal	—3,000	—3,000	..	..	..
E. 6.—Central Provinces	—20,900	—21,449	—549	..	—549



Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted. + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E. 8.—Army Department . . .	—1,31,700	—1,28,639	+3,061	+4,000	—939
Mainly smaller cost of military escorts.					
E. 9.—East Indian Railway . .	—8,000	—7,485	+515	+1,000	—485
E. 10.—Hyderabad . . .	..	—24,500	—24,500	..	—24,500
Unexpected payment of contribution on 30th March.					
E. 11.—Bihar and Orissa . . .	—7,500	—10,652	—3,152	..	—3,152
More work done.					
E. 12.—Bombay . . . . .	—67,300	—37,478	+29,822	+30,000	—178
Completion of work earlier than anticipated.					
E. 13.—Mysore . . . . .	—18,000	—18,000	..	..	..
E. 14.—Miscellaneous recoveries from Provincial Governments and other Departments for Survey work . . . . .	—1,50,000	—3,09,727	—1,59,727	—1,25,000	—34,727
Execution of more paid-for work than estimated either originally or subsequently.					
E. 15.—Recovered from Provincial Governments for map work done for them . . . . .	—36,000	—42,300	—6,300	..	—6,300
Increased rate of contribution from Provincial Governments towards maintenance of Forest Map Office, Dehra Dun.					
E. 16.—For Maps and Instruments supplied to Survey and other Public Departments . . . . .	—8,42,000	—8,20,117	+21,883	+85,000	—63,117
Fall in the demand for maps which fluctuates according to requirements.					
F.—Works . . . . .	32,300	26,628	—5,672	..	—5,672
Abandonment of new works and economy.					
G.—English charges (High Commissioner) on Stores . . . . .	5,78,000	2,95,354	—2,82,646	—2,74,000	—8,646
Reduction in prices (Rs. 9,330); carry over to 1931-32 (Rs. 21,330); and reduction in indents (about Rs. 2,52,000).					
H.—Loss or Gain by Exchange . . . . .	..	3,869	+3,869	+4,000	—131
I.—Deduct—Probable savings . . . . .	—98,900	..	+98,900	..	+98,900
Fully realized.					
Totals { Non-voted . . . . .	7,91,000	7,73,542	—17,458	..	—17,458
{ Voted . . . . .					
{ Gross . . . . .	56,58,900	53,25,325	—3,33,575	—2,77,220	—56,355
{ Deductions . . . . .	—23,74,900	—23,31,369	+43,531	+1,85,000	—1,41,469
{ Net . . . . .	32,84,000	29,93,956	—2,90,044	—92,220	—1,97,824

## NOTE.

The saving of Rs. 2,82,646 in the provision for European Stores (sub-head G) is mainly responsible for the large saving under this Grant.

## GRANT No. 49.—METEOROLOGY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Salaries and other Expenses in connection with the METEOROLOGICAL DEPARTMENT.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess Saving Rs.	+ — reapro- priation or surrender. Rs.	Net Remainder un- adjusted + or — Rs.
<b>MAJOR HEAD "30—SCIENTIFIC DE- PARTMENTS."</b>					
<b>A.—Poona Office :</b>					
A. 1.—Pay of Officers.					
Non-voted . O. 38,900 }					
S. (a) 240 }	39,140	39,120	—20	..	—20
Voted . . . . .	2,04,600	1,94,618	—9,982	—6,000	—3,982
Mainly delay in recruitment of new officers.					
A. 2.—Pay of Establishments .	1,67,000	1,48,835	—18,165	—18,300	+135
Reduced scale of lower division clerks (Rs. 13,000), and savings on officiating arrangements.					
A. 3.—Allowances, Honoraria, etc.					
Non-voted . O. 3,200 }					
S. (a) 500 }	3,700	3,116	—584	..	—584
Carry-over of cost of tour undertaken late in the year.					
Voted . . . . .	21,200	14,162	—7,038	—7,400	+362
Under Research Scholarship due to delay in recruitment of Scholars (Rs. 1,800), curtailment of special Burma tours (Rs. 2,400), and economy.					
A. 4.—Postage and Telephone charges . . . . .	9,000	6,287	—2,713	—2,800	+87
Mainly economy.					
A. 5.—Supplies and Services, and Contingencies . . . . .	1,00,500	1,14,646	+14,146	—2,500	+16,646
Due to adjustment of book debit charges appertaining to the Central Publication Branch after the close of the year, as it ceased to be a commercial department from the 1st April 1931.					
A. 7.—Deduct—Recoveries . . . . .	—1,000	—985	+15	+15	..
<b>B.—Weather and other telegram charges (including late fee charges) . . . . .</b>	<b>4,41,700</b>	<b>3,32,677</b>	<b>—1,09,023</b>	<b>—1,22,200</b>	<b>+13,177</b>
Due to delay in giving effect to the Aviation schemes. The local officer explains that the saving could not be correctly estimated.					
<b>C.—Subsidy paid to the Government of Burma towards upkeep of Wireless station at Diamond Island . . . . .</b>	<b>1,500</b>	<b>1,500</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>D.—Alipur Office:</b>					
D. 1.—Pay of Establishments . . . . .	63,700	59,674	—4,026	—3,800	—226
D. 2.—Allowances, Honoraria, etc. . . . .	28,200	21,145	—7,055	—6,000	—1,055
Stoppage of intensive study scheme (Rs. 3,000) and curtailment of tour (Rs. 4,000).					
D. 3.—Supplies and Services, and Contingencies . . . . .	27,000	24,896	—2,104	—2,500	+396
Economy.					

(a) Sanctioned on 9th February

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net Reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>E.—Kodaikanal Observatory :</b>					
E. 1.—Pay of Establishments	15,500	15,292	—208	—200	—8
E. 2.—Allowances, Honoraria, etc.					
Non-voted O. 900 }					
S. (a) 1,100 }	2,000	1,599	—401	..	—401
Voted . . . . .	800	523	—277	—268	—9
Smaller travelling charges.					
E. 3.—Supplies and Services, and Contingencies	5,800	6,327	+527	+268	+259
Due to adjustment of book debit charges received from the High Commissioner after the close of the year.					
<b>F.—Madras Office and Observatory :</b>					
F. 1.—Pay of Establishments	12,500	12,433	—67	..	—67
F. 2.—Allowances, Honoraria, etc.	500	693	+193	+315	—122
Under travelling allowance for unexpected long tour.					
F. 3.—Supplies and Services, and Contingencies	5,500	4,954	—546	—315	—231
<b>G.—Bombay Office and Observatory :</b>					
G. 1.—Pay of Establishments	20,100	21,015	+915	+900	+15
Due to retransfer of a post from Poona office.					
G. 2.—Allowances, Honoraria, etc. . . . .	3,000	2,851	—149	..	—149
G. 3.—Supplies and Services, and Contingencies.	14,100	13,294	—806	—500	—306
<b>H.—Agra Aerological Observatory :</b>					
H. 1.—Pay of Establishments	1,25,500	1,20,353	—5,147	—5,000	—147
Delay in recruitment of staff and savings in officiating arrangements.					
H. 2.—Allowances, Honoraria, etc. . . . .	35,000	21,300	—13,700	—10,400	—3,300
Mainly to postponement of some transfers from the Persian Gulf stations and non-opening of some new upper air stations.					
H. 3.—Supplies and Services, and contingencies	1,56,200	1,10,516	—45,684	—19,098	—26,586
Non-purchase of machinery and hydrogen plants (Rs. 23,000), non-opening of some new upper air stations (Rs. 12,000), and late opening of certain other stations under Karachi—Delhi aviation route scheme (Rs. 8,500). Rs. 23,000 was surrendered but too late for acceptance.					
<b>I.—Other Observatories :</b>					
I. 1.—Pay of Establishments	900	493	—407	..	—407
Due to delay in giving effect to aviation schemes.					
I. 2.—Allowances, Honoraria, etc.	68,500	64,981	—3,519	—5,000	+1,481
See I. 1. The surrender of Rs. 5,000 in February proved high.					
<b>J.—Karachi Air Service :</b>					
J. 1.—Pay of Establishments	21,500	19,825	—1,675	—1,700	+25
Under temporary staff.					
J. 2.—Allowances, Honoraria, etc.	9,300	7,828	—1,472	—1,015	—457
Under house rent and awards for special observations.					
J. 3.—Contingencies	11,200	9,711	—1,489	—1,500	+11
A generating set provided for was not purchased.					

(a) Sanctioned on 9th February.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>K.—Delhi Office :</b>					
K. 1.—Pay of Establishments	12,200	12,616	+416	+450	—34
K. 2.—Allowances Honoraria, etc.	4,200	3,103	—1,097	—750	—347
Less awards and economy.					
K. 3.—Supplies and Services, and Contingencies.	10,000	9,734	—266	..	—266
<b>L.—Rangoon Office :</b>					
L. 1.—Pay of Establishments.	11,400	7,732	—3,668	—1,000	—2,668
Delay in recruitment of staff.					
L. 2.—Allowances, Honoraria, etc.	9,600	7,507	—2,093	+1,000	—3,093
Due to curtailed touring. The final saving is due to non-adjustment of certain transfer travelling allowances.					
L. 3.—Supplies and Services, and Contingencies.	17,000	10,300	—6,700	—1,000	—5,700
Delay in opening of the Rangoon office and unexpected non-receipt of supplies.					
<b>M.—Deduct—Establishment charges recovered from other Governments, Departments, etc.</b>					
	—1,500	—1,500	..	+500	—500
The final saving is due to unanticipated recovery towards the close of the year.					
<b>N.—Works</b>	38,800	47,337	+8,537	+16,200	—7,663
Mainly unexpected petty construction and repair works executed during the year. The reappropriation sanctioned on 18th March proved partly unnecessary, as all the special items of repairs could not be completed.					
<b>O.—English charges (High Commissioner) on Stores</b>					
	1,79,000	1,16,594	—62,406	—83,975	+21,569
Liabilities carried forward to 1931-32 amount to Rs. 48,666; balance of saving (Rs. 13,740), due to receipt of fewer indents than forecasted. Surrender finally offered by High Commissioner was Rs. 61,000, but Government resumed Rs. 83,975.					
<b>P.—Loss or Gain by Exchange</b>	..	1,529	+1,529	+1,573	—44
<b>Q.—Deduct—Probable Savings</b>	—50,000	..	+50,000	+50,000	..
Fully realised.					
Totals { Non-voted	44,840	43,835	—1,005	..	—1,005
{ Voted	Gross	18,02,500	15,67,281	—2,35,219	—2,32,515
	Deductions.	—2,500	—2,485	+15	+515
	Net	18,00,000	15,64,796	—2,35,204	—2,32,000

## NOTE.

The large voted saving under this Grant (of which Rs. 2,32,000 was surrendered as not required) occurred mainly under sub-heads B, H. 3 and O. owing to delay in giving effect to the new Aviation scheme.

## GRANT No. 50.—GEOLOGICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with the GEOLOGICAL SURVEY.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD.—“30—SCIENTIFIC DE- PARTMENTS”.</b>					
<b>A.—Pay of Officers :</b>					
<i>Non-voted</i> . . . . .	2,45,600	2,51,337	+5,737	+8,030	—2,293
The reduction of Rs. 45,800 made under this sub-head for probable savings proved high.					
Voted . . . . .	71,800	70,160	—1,640	—963	—677
<b>B.—Pay of Establishments</b> . . . . .	65,600	65,529	—71	—75	+4
<b>C.—Allowances, Honoraria, etc. :</b>					
<i>Non-voted</i> O. 88,400 } . . . . .	84,250	75,570	—8,390	—8,030	—360
S.(a)—4,140 }					
Less cost of passages owing to officers going on leave unaccompanied by their families (about Rs. 5,300) and non-utilisation of provision for medical treatment of British officers (Rs. 1,700).					
Voted . . . . .	29,500	36,454	+6,954	+7,350	—396
Increased tour charges.					
<b>D.—Supplies and Services :</b>					
D 1.—Gross Charges. . . . .	1,11,100	77,348	—33,752	—9,820	—23,932
Non-issue of certain departmental publications (Rs. 23,900); also economy.					
D 2.— <i>Deduct</i> —Recoveries . . . . .	—25,000	—25,151	—151	..	151
<b>E.—Contingencies</b> . . . . .	11,500	12,710	+1,210	+1,968	—758
Increased book debits for maps.					
<b>F.—Grants-in-aid</b> . . . . .	500	..	—500	—500	..
No necessity arose for the payment.					
<b>G.—Burma Office :</b>					
G. 1.—Pay of Officers . . . . .	4,200	2,408	—1,792	—992	—800
Appointment of a sub-assistant for a part of the year.					
G. 2.—Pay of Establishments . . . . .	18,700	16,827	—1,873	—350	—1,523
Partly to entertainment of a smaller number of Burmese Interpreters.					
G. 3.—Other Charges					
<i>Non-voted</i> . . . . .	8,800	6,854	—1,946	..	—1,946
Under travelling allowances.					
Voted . . . . .	26,100	24,578	—1,522	—500	—1,022
Under travelling allowances.					
G. 4.— <i>Deduct</i> —Probable Sav- ings . . . . .	—800	..	+800	..	+800
Fully realised.					
<b>H.—<i>Deduct</i>—Establishment Charges     recovered from other Govern-     ments, Departments, etc. :</b>					
<i>Non-voted</i> . . . . .	—8,800	—6,854	+1,946	..	+1,946
See G. 3 <i>Non-voted</i> —less recovered from Burma Government.					
Voted . . . . .	—48,200	—43,813	+4,387	+1,842	+2,545
less recovered from Burma Government. See sub-heads G. 1., G. 2. and G. 3 (voted).					

(e) Sanctioned on 19th February.

Major Head and Sub-head.		Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.	
		Rs.	Rs.	Rs.	Rs.	Rs.	
I.—English charges (High Commis- sioner) on Stores . . . .		9,000	9,025	+25	..	+25	
J.—Loss or Gain by Exchange . . . .		..	121	+121	+111	+10	
Totals {	Non-Voted {	Gross . . .	3,38,660	3,34,061	—4,599	..	—4,599
		Deductions . . .	—8,800	—6,854	+1,946	..	+1,946
		Net . . .	3,29,860	3,27,207	—2,653	..	—2,653
	Voted {	Gross . . .	3,47,200	3,15,160	—32,040	—3,771	—28,269
		Deductions . . .	—73,200	—68,964	+4,236	+1,842	+2,394
		Net . . .	2,74,000	2,46,196	—27,804	—1,929	—25,875

## NOTE.

Non-issue of certain departmental publications (*vide* sub-head D. 1) mainly accounts for the saving under this Grant.

GRANT No. 51.—BOTANICAL SURVEY.

**ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the BOTANICAL SURVEY DEPARTMENT.**

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD.—“ 30—SCIENTIFIC DEPARTMENTS ”.</b>					
<b>A.—Botanical Survey:</b>					
A. 1.—Pay of Officers . . . . .	15,100	14,450	—650	—500	—150
A. 2.—Pay of Establishments . . . . .	25,700	25,091	—609	..	—609
A. 3.—Allowances, Honoraria, etc.:					
Non-voted . . . . .	O. 3,160 }				
S.(a)—641 }	2,459	1,698	—761	..	—761
Less touring.					
Voted . . . . .	4,500	4,004	—496	..	—496
A. 4.—Contingencies . . . . .	10,800	10,518	—282	..	—282
A. 5.—Grants-in-aid, Contributions, etc. . . . .	2,000	1,992	—8	..	—8
<b>B.—Cinchona Plantation:</b>					
B. 1.—Pay of Officers . . . . .					
Non-voted . . . . .	O. 23,700 }				
S.(a)—6,300 }	17,400	17,502	+102	+200	—98
Voted . . . . .	..	455	+455	+500	—45
An officiating arrangement.					
B. 2.—Pay of Establishments . . . . .	7,500	7,344	—156	..	—156
B. 3.—Allowances, Honoraria, etc.:					
Non-voted . . . . .	O. 6,200 }				
S.(a)—1,500 }	4,700	3,964	—736	—702	—34
Under travelling allowance.					
Voted . . . . .	1,400	1,068	—332	..	—332
Under travelling allowance.					
B. 4.—Purchase abroad of Cin- chona bark and Quinine Sulphate . . . . .		6,066	+6,066	+6,085	—19
Arrear charges in connection with purchase of cinchona bark through the High Commis- sioner.					
B. 5.—Plantation Charges, Im- plements and Stores and freight and other charges . . . . .	1,61,500	1,79,618	+18,118	+19,000	—882
Connected with extension of cinchona plantation.					
B. 6.—Contingencies . . . . .	4,500	1,804	—2,696	..	—2,696
Economy.					
B. 7.—Amounts paid to Provincial Governments for Extraction of quinine from cinchona bark.					
B. 7 (1)—Madras . . . . .	10,000	..	—10,000	—9,944	—56
There was no extraction of cinchona bark at the Naduvattam Factory.					
B. 7 (2)—Bengal . . . . .	40,000	21,000	—19,000	—19,000	..
Less extraction work in Bengal.					
<b>B. 9.—Grants-in-aid, Contribution etc.</b>	..	502	+502	+502	..
Adjustment of unfore seen passage contribution of one officer.					
<b>C.—English charges (High Commis- sioner) on Stores . . . . .</b>	1,000	360	—640	..	—640
Appropriation was a rounded figure based on the unit employed in framing English esti- mates.					
<b>D.—Loss or Gain by Exchange . . . . .</b>	..	4	+4	..	+4
<b>Totals . . { Non-voted.</b>	24,559	23,666	—893	..	—893
{ Voted . . . . .	2,84,000	2,73,774	—10,226	—3,859	—6,367

(a) Sanctioned on 17th March.

# A.

## BOTANICAL SURVEY OF INDIA.

(CINCHONA DEPARTMENT.)

STATEMENT showing the Stock of Government of India Quinine Sulphate for the year ending 31st March 1931.

Stock in hand on 1st April 1930 :—

	Lbs.	Lbs.	Rs.
(1) At Indian Museum, Calcutta . . .	71,541·614		
(2) At Mungpoo Factory . . .	2,39,471·844*		
(3) At Naduvattam Factory . . .	8,611·828	3,19,625·286	

Add—

(1) Stock received from Mungpoo at Indian Museum in November 1930 . .	..	8,818·400	
(2) Quantity manufactured from Java bark during the year ending 31st March 1931 :—			
(i) At Mungpoo Factory . . .	5,959·000		
(ii) At Naduvattam Factory . . .	Nil.	5,959·000	

3,34,402·686  
at Rs. 18 per lb. 60,19,248·348

Deduct—

Quantity issued during the year ending 31st March 1931 :—

(1) From Indian Museum . . .	14,021·256		
(2) From Mungpoo Factory . . .	14,818·415		
Error discovered in last year's account . . .	2·000		
(3) From Naduvattam Factory . . .	Nil.	28,841·671	

at Rs. 18 per lb. 5,19,150·078  
3,05,561·015  
at Rs. 18 per lb. 55,00,098·27

Net stock in hand on 1st April 1931 . . .

as detailed below :—

At Indian Museum . . .	66,338·758
„ Mungpoo Factory. . .	2,30,610·429
„ Naduvattam „ . . .	8,611·828

Total . . . 3,05,561·015

Certified that the stock of quinine during 1930-31 at Mungpoo was verified by the Quinologist to the Government of Bengal.

No shortage, depreciation etc. of Quinine Sulphate was appreciable.

No revaluation was made, nor was any agency employed for the verification of the stock at Indian Museum and Mungpoo.

The Stock of quinine sulphate at the Indian Museum for 1930-31 was verified by the Assistant Curator without actual weighing and checked by the Director, Botanical Survey of India. The total stock amounted to 66,338·758 lbs. and was worked out as below :—

	lbs.
Contents of 1,906 old cases (each containing 25 lbs.) . . .	47,650·000
Contents of 424 new cases (each containing 44·092 lbs.) . . .	18,695·008
	66,345·008
Deduct—Contents of 1 tin issued from 25 lbs. case . . .	6·250
	66,338·758

CALCUTTA :

The 14th October, 1931.

G. E. SHAW,  
Offg. Director,  
Botanical Survey of India.

\*The discrepancy of ·03 lbs. between the closing balance on 31st March 1930 and the opening balance on 1st April 1930 is due to conversion of figures in ounces to decimals of a pound.



**B.****STORES ACCOUNT OF THE GOVERNMENT CINCHONA CULTIVATION, MERGUI DISTRICT, LOWER BURMA, FOR THE YEAR 1930-31.**

	Rs.
1. The amount of the opening balance being value of stock on the 1st April 1930 . . . . .	8,948
2. The values received during 1930-31, all local purchases and medicines, etc.. . . . .	14,329
	23,277
3. The values utilised or otherwise disposed of . . . . .	12,970
4. The values written off as depreciation, shortage, etc. . . . .	1,164
5. The amount of the closing balance on 31st March, 1931 . . . . .	9,143

Certified that I have verified the stock of stores and found it correct.

P. T. RUSSELL,  
Superintendent,  
Cinchona Cultivation, Burma.

Countersigned

G. E. SHAW,  
Offg. Director, Botanical Survey of India.

**C.****GOVERNMENT OF INDIA CINCHONA BARK STOCKED AT MUNGPÖÖ, STOCK ACCOUNT FOR 1930-31.**

	Quantity. lbs.	Value. Rs.
Opening balance of the stock of bark on 1st April, 1930 . . . . .	<div style="display: inline-block; vertical-align: middle;">           { Java bark 4,94,725 (a)              at As. 10 per lb.            Burma bark 343 (b)              at As. 8 per lb.         </div>	3,09,203 171
Add.—Quantity and value of bark received during 1930-31 . . . . .	<div style="display: inline-block; vertical-align: middle;">           { Java bark Nil.              Burma bark 2,15,304½              at As. 8 per lb.         </div>	Nil. 1,07,652
Deduct.—Quantity and value utilised during 1930-31 . . . . .	<div style="display: inline-block; vertical-align: middle;">           { Java bark 59,052              at As. 10 per lb.            Burma bark 1,11,121              at As. 8 per lb.         </div>	36,907 55,560
Deduct.—Quantity written off in consequence of error in weight of consignment No. 27. . . . .	<div style="display: inline-block; vertical-align: middle;">           { Java bark 2,100              at As. 10 per lb.         </div>	1,312
Net amount of closing balance on 31st March 1931. . . . .	<div style="display: inline-block; vertical-align: middle;">           { Java bark 4,33,573              at As. 10 per lb.            Burma bark 1,04,526½              at As. 8 per lb.         </div>	2,70,983 52,263

(a) Including 2,100 lbs. an error discovered by the auditors in calculation of kilo to lbs. in consignment 27.

(b) Represents the sweepings and gruff recovered after the cleaning of the Factory and Grinding house.

G. E. SHAW,  
Quinologist to the Government of Bengal,  
Government Quinine Factory, Mungpöo.

Certified that I have verified the stock of bark for the year 1930-31, as far as practicable without actual weighing, except on arrival, and found it correct. One consignment of Java bark and one of Burma were reweighed in my presence and the original weight confirmed. No agency was employed for the verification of the stock.

G. E. SHAW,  
Quinologist to the Government of Bengal,  
Government Quinine factory, Mungpöo.

Countersigned

G. E. SHAW,  
Offg. Director, Botanical Survey of India.

## D.

CINCHONA BARK ACCOUNT OF THE GOVERNMENT OF CINCHONA CULTIVATION,  
MERGUI DISTRICT, LOWER BURMA, FOR THE YEAR 1930-31.

	Quantity.	Value.
	lbs.	Rs.
1. Opening balance of stock on 1st April 1930 at As. 8 per lb. . . . .	1,75,928	87,964
2. <i>Add.</i> —Quantity and value of bark harvested during 1930-31 at As. 8 per lb. . . . .	1,31,533	65,766
3. <i>Deduct</i> —(i) Quantity and value utilised sold or otherwise disposed of during 1930-31, at As. 8 per lb. . . . .	3,07,327	1,53,663
(ii) Quantity and value written off as depreciation, shortage, etc., at As. 8 per lb. . . . .	..	..
4. Net amount of closing balance on 31st March 1931 at As. 8 per lb. . . . .	134	67

P. T. RUSSELL,  
Superintendent,  
Cinchona Cultivation, Burma.

Certified that the Stock of Cinchona bark for the year 1930-31 was verified by me. No revaluation was made, nor was any agency employed for the verification of the stock.

P. T. RUSSELL,  
Superintendent,  
Cinchona Cultivation, Burma.

Countersigned.

G. E. SHAW,  
Offg. Director, Botanical Survey of India.

## GRANT No. 52.—ZOOLOGICAL SURVEY:

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Expenses of the ZOOLOGICAL SURVEY DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."</b>					
<b>A.—Pay of Officers</b>					
Non-voted O. 23,800 }					
S. (a)—1,493 }	22,307	22,307	..	..	..
Voted . . . . .	50,700	46,526	—4,174	—1,036	—133
Deputation of an officer to America.					
B.—Pay of Establishments . . . . .	65,300	65,166	—134	—134	..
<b>C.—Allowances, Honoraria, etc.</b>					
Non-voted O. 4,200 }					
S. (b) 854 }	5,054	4,426	—628	..	—628
Provision for medical treatment of British officers remained unutilised.					
Voted . . . . .	21,200	21,129	—71	+3,134	—3,205
The reappropriation was mainly in connection with Locust Research, which was ultimately postponed.					
<b>D.—Supplies and Services :</b>					
D. 1.—Gross Charges . . . . .	41,300	40,107	—1,093	..	—1,093
D. 2.—Deduct—Recoveries . . . . .	—3,000	—3,398	—398	..	—398
<b>E.—Contingencies . . . . .</b>					
	16,500	16,499	—1	..	—1
<b>Totals</b>					
Non-voted	27,361	26,733	—628	..	—628
Voted { Gross	1,95,000	1,89,527	—5,473	—1,036	—4,437
{ Deductions	—3,000	—3,398	—398	..	—398
{ Net	1,92,000	1,86,129	—5,871	—1,036	—4,835

(a) Sanctioned on 23rd February, —Rs 854; and 17th March, —Rs. 639.

(b) Sanctioned on 23rd February.

## GRANT No. 53.—ARCHÆOLOGY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Salaries and other Expenses in connection with the ARCHÆOLOGICAL DEPARTMENT.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>MAJOR HEAD "30—SCIENTIFIC DEPART- MENTS."</b>					
<b>A.—Pay of Officers :</b>					
<i>Non-voted</i> . . . . .	44,900	45,296	+396	+666	—270
Voted . . . . .	1,96,900	1,88,735	—8,165	—4,699	—3,466
Mainly leave out of India, (Rs. 1,950), and non-employment of a leave reservist officer (Rs. 4,200).					
<b>B.—Pay of Establishments</b> . . . . .	2,26,900	2,25,315	—1,585	—1,604	—581
<b>C.—Allowances, Honoraria, etc. :</b>					
<i>Non-voted</i> <i>O.</i> 3,400 }					
<i>S.(a)—2,735</i> }	6,615	4,794	—1,821	—666	—1,155
Less touring (Rs. 1,321), and non-utilisation of the provision for medical treatment (Rs. 500.)					
Voted . . . . .	83,400	79,193	—4,207	+494	—4,701
Mainly economy in travelling allowances.					
<b>D.—Conservation of Ancient Monuments :</b>					
D. 1.—Special repairs of Monu- ments . . . . .	3,18,300	3,14,751	—3,549	—11,873	+8,324
The final excess is due to execution of certain unforeseen repairs.					
D. 2.—Annual maintenance and upkeep of Monuments and attached gardens . . . . .	3,75,000	3,55,254	—16,746	—9,217	—7,529
Mainly savings in several works (Rs. 4,100), and adjustment of charges on certain works under L (Rs. 9,200).					
D. 3.—Grants-in-aid . . . . .	14,500	9,336	—5,164	..	—5,164
Smaller grants-in-aid to Dhar and Datia States.					
D. 4.— <i>Deduct.</i> —Recoveries . . . . .	..	—1,265	—1,265	..	—1,265
Represents share of recovery from a Provincial Government for unforeseen repairs executed.					
<b>E.—Library and Publication :</b>					
E. 1.—Gross Charges . . . . .	80,000	18,572	—61,428	—62,200	+772
Several publications not having been finally printed and issued during the year, curtailment of free distribution of Departmental publications and discontinuance of the honorarium paid for editing the <i>Epigraphia Indica</i> .					
E. 2.— <i>Deduct.</i> —Recoveries . . . . .	—3,500	—549	+2,951	+22,647	+304
Less recovery is due to the printing of smaller number of plates on which the cost is recoverable.					
<b>F.—Archæological Explorations :</b>					
F. 1.—Pay of Officers . . . . .	33,700	31,485	—2,215	—2,465	+250
F. 2.—Pay of Establishments . . . . .	20,100	22,025	+1,925	+2,084	—159
Mainly under temporary establishment not originally provided (Rs. 1,100).					
F. 3.—Allowances, Honoraria, etc. . . . .	17,700	14,077	—3,623	—500	—3,123
Mainly in the provision for cost of passages.					
F. 4.—Supplies and Services . . . . .	1,79,400	1,70,620	—8,780	—4,361	—4,419
Late employment of Archæological apprentices (Rs. 2,595), smaller expenditure on acquisition of land at Mohenjodaro (Rs. 2,446), savings in excavations at different sites (Rs. 1,760), and economy.					
F. 5.—Contingencies . . . . .	3,500	3,577	+77	+200	—123

(a) Sanctioned on 17th March.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reappropriation or surrender. Rs.	Remainder un- adjusted + or — Rs.
G.—Museum at Lahore, Taxila, Nalanda and in the United Provinces . . . . .	9,100	7,947	—1,153	—1,007	—146
Mainly economy.					
H.—Other Supplies and Services . . . . .	20,600	16,933	—3,667	—2,557	—1,110
Non-purchase of antiquities (Rs. 2,325), and economy.					
I.—Contingencies . . . . .	73,200	67,864	—5,336	—2,490	—2,846
Mainly due to economy.					
K.—Publication of Archaeological Materials :					
K. 1.—Pay of Officers :					
O. 11,500 }					
S. (a)—1,000 }					
K. 2.—Pay of Establishments . . . . .	10,500	10,486	—14	..	—14
K. 3.—Allowances, Honoraria, etc. :	2,200	2,204	+4	+4	..
Non-voted O. 4,200 }					
S. (a)—1,900 }					
Mainly curtailment of tour.					
Voted . . . . .	1,500	868	—632	—500	—132
Curtailment of tour.					
K. 4.—Contingencies . . . . .	500	1,090	+590	+590	..
Under-estimation.					
L.—Works . . . . .	..	14,916	+14,916	+16,520	—1,604
Connected with adjustment of charges on petty construction and repairs provided under sub-heads D 1 and D 2.					
Totals { Non-voted . . . . . 64,315 61,992 —2,323 .. —2,323					
{ Voted { Gross . . . . . 16,56,500 15,47,762 —1,08,738 —82,981 —25,757					
{ Deductions . . . . . —23,500 —1,814 +21,686 +22,647 —961					
{ Net . . . . . 16,33,000 15,45,948 —87,052 —60,334 —26,718					

## NOTES.

1. The saving of Rs. 61,428 under sub-head E 1. accounts for the greater part of the saving under the Grant.

2. Sub-head D. The detailed estimates did not specify the various works concerned, but the following important major works under the sub-head were executed during the year :—

(i) Conservation of the Rhotasgarh Fort ;—Estimate Rs. 59,692, expenditure to end of March 1931, Rs. 52,627 ; balance Rs. 7,065 ; completed.

(ii) Maintenance of water supply and sanitary installation of Architectural buildings :—Estimate Rs. 20,345 ; expenditure to end of March 1931 Rs. 20,102 ; balance Rs. 243 ; completed.

(a) Sanctioned on 17th March.

## GRANT No. 54.—MINES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray Expenses in connection with the MINES DEPARTMENT.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
MAJOR HEAD.—“30-SCIENTIFIC DE- PARTMENTS.”					
A.—Pay of Officers :					
<i>Non-voted</i>	70,600	70,799	+199	+202	—3
Voted	62,500	59,228	—3,272	—2,943	—329
	Leave out of India.				
B.—Pay of Establishments	56,200	53,540	—2,660	—2,660	..
C.—Travelling Allowances					
<i>Non-voted</i> G. 12,300 }	11,649	11,137	—512	—424	—88
S. (a)—651 }					
Voted	26,000	21,582	—4,418	—4,107	—311
	Over-estimated.				
D.—Other Allowances, Honoraria, etc.					
<i>Non-voted</i>	4,100	4,411	+311	+222	+89
	Connected with medical treatment of British Officers.				
Voted	4,500	8,379	+3,879	+4,136	—257
	Chiefly under ‘cost of passages’.				
E.—Allowances and other Charges in connection with Examinations.	9,300	6,312	—2,988	—2,394	—594
Due to the number of meetings of the Board of Examiners and the number of sirdars presenting themselves for examination having been less than anticipated.					
F.—Supplies and Services, and Contin- gencies . . . . .	13,500	14,731	+1,231	+1,274	—43
	Under-estimated.				
G.—English charges (High Commissioner) on Stores . . . . .	..	173	+173	+220	—47
	Expenditure not forecasted.				
H.—Loss or Gain by Exchange . . . . .	..	2	+2	..	+2
Totals { <i>Non-voted</i> .	86,349	86,347	—2	..	—2
{ Voted .	1,72,000	1,63,947	—8,053	—6,474	—1,579

## NOTE.

Sub-head E. :—Examination fees realised during the year amounted to Rs. 7,719. }

(a) Sanctioned on 28th January.

## GRANT No. 55.—OTHER SCIENTIFIC DEPARTMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray Expenses in connection with OTHER SCIENTIFIC DEPARTMENTS.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Savings —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
MAJOR HEAD —“ 30-SCIENTIFIC DEPARTMENTS.”	Rs.	Rs.	Rs.	Rs	Rs.
A.—Central Museum :					
A. 1.—Grants-in-aid . . .	35,500	35,470	—30	..	—30
A. 2.—Other Charges . . .	16,800	16,342	—458	—436	—22
A. 3.— <i>Deduct</i> —Recoveries . .	—8,300	—8,300	..	..	..
B.—Grants-in-aid to Scientific Societies and Institutes :					
B. 1.—Indian Institute of Science, Bangalore . . .	1,50,000	1,50,000	..	..	..
B. 2.—Bose Research Institute, Calcutta . . . . .	1,03,000	1,03,000	..	..	..
B. 3.—Indian Association for the Cultivation of Science, Calcutta. . . . .	20,000	20,000	..	..	..
B. 4.—Asiatic Society of Bengal 10,000 . . . . .	10,000	10,000	..	..	..
B. 5.—Bhandarkar Oriental Research Institute, Poona. . . . .	5,000	5,000	..	..	..
Total { Gross . . . . .	3,40,300	3,39,812	—488	—436	—52
{ Deductions . . . . .	—8,300	—8,300	..	..	..
{ Net . . . . .	3,32,000	3,31,512	—488	—436	—52

## IMPORTANT COMMENTS.

1. *Bose Research Institute.*—In their report on the accounts for 1924-25, the Committee on Public Accounts recommended that the accounts of Institutions mainly supported by grants-in-aid from Government need not be included in the Appropriation Accounts, provided that there was a satisfactory audit of such accounts and that Government received a copy of the audited accounts. The Government of India accepted this recommendation of the Committee, in accordance with which the accounts of the Institute were exhibited in the Appropriation Accounts for 1927-28 to 1929-30, as a copy of the audited account of the Institute was not submitted to Government. In January 1931, the Government of India inquired from the Director of the Institute, with reference to the general orders alluded to above, whether he would prefer to furnish them annually with a copy of the complete and audited accounts of the Institute for their information, or to send a copy to the Pay and Accounts Officer with a view to its incorporation in the Appropriation Report. The Director chose the former alternative and Government accordingly decided in March 1931 that the accounts of the Institute should not be exhibited in this Report. In accordance with this decision the accounts have been omitted from this year.

2. *Central Museum at Calcutta.*—The accounts for the Central Museum which are appended are in the same form as last year except that the auditor's certificates are incorporated. The Public Accounts Committee of that year were not satisfied with the method of presentation of the accounts in that the latter did not include the whole of the receipts and expenditure of the museum and requested that in future reports the total cost of the museum should be given. In view of the fact that there were difficulties in the way of allocation of cost between the Museum and the Scientific Departments concerned the Committee suggested that the Department of Education, Health and Lands might either exclude special items or explain the allocation by means of a footnote. It has not so far (March 1932) been found possible to comply with the wishes of the Committee but the question is receiving attention.



## CENTRAL MUSEUM.

## Abstract of Receipts and Expenditure of the Office of the Trustees of the Indian Museum from 1st April 1930 to 31st March 1931.

	RECEIPTS.			EXPENDITURE.	
	Rs.	a. p.		Rs.	a. p.
India Government grant for pay of the non-gazetted establishment drawn during the year	2,600	0 0	Pay of the non-gazetted establishment	14,913	15 0
India Government grant for maintenance for short provision in the previous year	200	0 0	Menial charges	270	4 0
Savings on non-gazetted establishment	928	1 0	Stationery, Postage and Printing	463	9 0
India Government additional grant for the Library of the Art Section, Indian Museum, 1930-31	..	..	Electricity	2,140	13 9
Officer-in-charge, Art Section, Indian Museum, savings during 1929-30	4,074	4 5	Furniture and Fittings	541	4 0
Officer-in-charge, Art Section, Indian Museum, saving on travelling allowance, 1929-30	35	12 0	Miscellaneous	920	0 9
Sale proceeds of "A short Guide to the Indian Museum"	..	..	Lecture Scheme	*13	13 0
Amount recovered from the Director of Public Instruction, Bengal for expenditure incurred on his behalf for delivery of popular lectures in February and March, 1930 and August and September, 1931	..	..	Livery	1,541	0 0
Proportionate share of electric charges recovered from the Art, Archaeological, Industrial, Geological and Zoological Sections, Indian Museum	..	..	Suspense account (Advance paid to Solicitors towards the cost of defence of suit against the Trustees by B. C. Batabyal)	3,862	7 9
Suspense account refunds in full settlement of the Trustees accounts with the solicitors in connection with the suit against the Trustees by B. C. Batabyal	..	..	Annual contribution towards the Library of the Art Section, Indian Museum, 1930-31	500	0 0
Sundry petty receipts (rent of a refreshment room and shed)	..	..	Printing and paper for 2,000 copies of "A short Guide to the Indian Museum"	523	8 "
Carried over	..	..	Carried over	25,690	11 3

	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Brought forward .			Brought forward .		
					25,690 11 3
Opening balance in Bank, on 1st April, 1930 :—			Closing balance in Bank, 31st March, 1931 :—		
Nahar Fund . . .	142 11 8		Nahar Fund . . .	142 11 8	
General Museum Fund .	5,350 8 11		General Museum Fund .	4,774 1 7	
		5,493 4 7			4,916 13 3
Opening balance in hand, 1st April, 1930 . .		38 7 6	Closing balance in hand, 31st March 1931 (General Museum Fund) .		83 8 6
Total receipts . . . . .	..	30,691 1 0	Total expenditure . . . . .	..	30,691 1 0

F. M. ABDUL ALI,

Hony. Secretary to the Trustees,  
Indian Museum, Calcutta.

Examined and found correct.

H. BOSE,  
Examiner, Outside Audit, Bengal.

SURENDRA NATH LAW,

Hony. Treasurer to the Trustees,  
Indian Museum, Calcutta.

\* Rs. 6-7 0 .ap. nt in cours of the year which has subsequently been recovered from the Director of Public Instruction, Bengal, in April 1931.

**CENTRAL MUSEUM.**  
**Statement of Annual Receipts and Expenditure of the Art Section and Art Gallery of the Indian Museum, for the Year 1930-31.**

**RECEIPTS.**Establishment.

Balance for the last year's account . . . . .  
 Pay of establishment of the Art Section  
 and Art Gallery grant for the year  
 1930-31. . . . .  
 Amount re-appropriated from the contin-  
 uent grant of the Art Gallery . . . . .

Rs. a. p. Rs. a. p.

253 8 0 }  
 6,798 0 0 }  
 106 0 0 } 7,157 8 0

Purchase of works of art (Art Section).

Balance from the last year's account . . . . .  
 Grant for the year 1930-31 Rs. 6,000 }  
 Less the amount reapprop-  
 riated for "Purchase  
 of books" . . . Rs. 100 }

2,958 13 3

Purchase of Books (Art Section).

Balance from the last year's account  
 appertaining to the savings of the  
 years previous to 1929-30 . . . . .  
 Annual contribution for 1930-31,  
 received from the Trustees . . . . .  
 Amount reappropriated from the grant  
 for "Purchase of works of art"  
 drawn from the Treasury. . . . .  
Contingent expenditure.

17 13 7 }  
 500 0 0 }  
 100 0 0 } 617 13 7

Balance from the last year's account  
 (Art Section) . . . . .  
 Grant for the year 1930-31, drawn from  
 the Treasury (Art Section) . . . . .  
 Amount received from the Hony.  
 Treasurer to the Trustees in con-  
 nection with electric charges paid  
 to them in excess but subsequent-  
 ly refunded by them. . . . .

524 5 8 }  
 1,980 0 0 }  
 7 0 9 } 2,511 6 5

Carried over

Rs.

19,145 9 3

EXPENDITURE.Establishment.

Amount paid to the Hony. Secre-  
 tary to the Trustees . . . . .  
 Pay of establishment of the Art Sec-  
 tion and Art Gallery drawn from  
 the Treasury and disbursed . . . . .

Rs. a. p. Rs. a. p.  
 253 8 0 }  
 6,903 4 0 } 7,156 12 0

Purchase of works of art (Art Section).

Amount paid to the Honorary Secre-  
 tary to the Trustees . . . . .  
 Works of art purchased during the year  
 1930-31 . . . . .

2,958 13 3 }  
 2,222 0 0 } 5,180 13 3

Purchase of Books (Art Section).

Books purchased during the year  
 1930-31 . . . . .

617 9 11

Contingent expenditure.

Amount paid to the Hony. Secretary  
 to the Trustees (Art Section) . . . . .  
 Printing, Stationery and Stamps (Art  
 Section) . . . . .  
 Furniture and cases (Art Section) . . . . .  
 Fitting (Putting up exhibits) (Art Sec-  
 tion) . . . . .  
 Stores and labour for cleaning (Art  
 Section) . . . . .  
 Miscellaneous (including Rs. 7-0-9 paid  
 in excess in connection with electric  
 charges) (Art Section) . . . . .

524 5 8 }  
 140 11 0 }  
 151 7 9 }  
 502 5 0 }  
 227 4 6 } 2,501 8 10

Carried over

Rs.

15,456 12 0

	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward .			
Balance from the last year's account (Art Gallery)	306 3 6	19,145 9 3	15,456 12 0
Grant for the year 1930-31 (Art Gallery)			
Less amount reappropriated for Establishment			
Amount drawn from the Treasury	1,144 0 0	1,450 3 6	923 9 0
<i>Travelling allowance Art Gallery.</i>			
Balance from the last year's account			
Further Balance of the last year drawn from the Treasury	67 2 0		
Grant for the year 1930-31 drawn from the Treasury	300 0 0	387 2 0	337 6 0
Cash imprest on 1st April 1931 (Art Section)	250 0 0		
Permanent advance on 1st April 1930 (Art Gallery)	30 0 0	280 0 0	280 0 0
Total	..	21,242 14 9	*4,245 3 9
			21,242 14 9

## \* Details of closing balance.

	Rs. a. p.
Pay of establishment of the Art Section and Art Gallery—unspent balance drawn from the Treasury	0 12 0
Purchase of works of art (Art Section)	3,678 0 0
Purchase of books, (Art Section)	0 3 8
Contingent expenditure (Art Section)	Rs. 9-13-7
Contingent expenditure (Art Gallery) unspent balance drawn from treasury	Rs. 526-10-6
Travelling allowance unspent balance drawn from Treasury (Art Gallery)	29 12 0
Total	4,245 3 9

Examined and found correct.

H. BOSLE,

Examiner Outside Audit, Bengal, Calcutta.

M. C. DEY,

Officer-in-charge, Art Section, Indian Museum  
and

Keeper, Government Art Gallery.

Calcutta,

15th September 1931.

## GRANT No. 56.—EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for Expenditure in respect of EDUCATION.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	Net reappro- priation or surrender.	Remainder un- adjusted + or—.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD —“ 31—EDUCATION ”.</b>					
<b>A.—Grants-in-aid to Universities</b>	15,13,000	15,13,000	..	..	..
<b>B.—University—Government Colleges :</b>					
<i>B.-1.—Pay of Officers :</i>					
O. .. }					
S. (a) 9,450 }	9,450	7,868	—1,582	+157	—1,739
A portion of the leave salary was drawn in 1931-32.					
<i>B.-2.—Allowances, Honoraria, etc.</i>					
O. 11,000 }					
S. (b) 1,274 }	15,274	9,994	—5,280	—2,351	—2,929
An officer did not avail himself of passage concession in Bombay—See also H.					
<b>D.—Grants-in-aid to Non-Government Secondary and Primary Schools:</b>					
<i>Non-voted</i> . . . .	1,000	960	—40	..	—40
<i>Voted</i> O. 53,300 }					
S. (c) 9,000 }	62,300	63,702	+1,402	+1,000	+402
Excess grants to the Harcourt Butler School, Simla (Rs. 4,080) less savings in grants to other Simla Schools (Rs. 2,990).					
<b>E.—Government Primary Schools:</b>					
<i>E. 1.—Pay of Establishments</i> . . . .	1,000	571	—429	—16	—413
Late opening of a girl's department in the school at Pusa.					
<i>E. 2.—Allowances, Honoraria, etc.</i> . . . .	..	15	+15	+16	—1
<i>E. 3.—Supplies and Services</i> . . . .	300	300	..	..	..
<i>E. 4.—Contingencies</i> . . . .	100	97	—3	..	—3
<b>G.—Scholarships and Other Miscellaneous Charges :</b>					
<i>G. 1.—Grants-in-aid</i> . . . .	1,000	1,000	..	..	..
<i>G. 2.—Other Charges :</i>					
<i>Non-voted</i> O. .. }					
S. (d) 440 }	440	433	—7	..	—7
<i>Voted</i> . . . .	3,300	2,244	—1,056	—1,000	—56
Mainly under ' Inspection of Chiefs' Colleges.'					
<i>H.—General—Miscellaneous</i> . . . .	..	2,194	+2,194	+2,194	..
Represents expenditure on cost of passages of officers attached to the Rajkumar College, Raipur.					
<b>Total</b> . . . .					
Non-voted . . . .	26,164	21,449	—4,715	..	—4,715
Voted . . . .	15,81,000	15,80,929	—71	..	—71

(a) Sanctioned on 12th February.

(b) Sanctioned on 18th February, Rs. 904; and 7th March, Rs. 370.

(c) Voted on 18th February.

(d) Sanctioned on 23rd January.

## GRANT No. 57.—MEDICAL SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with the MEDICAL SERVICES.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "32—MEDICAL".</b>					
<b>A.—Medical Establishment—Superintendence :</b>					
<b>A. 1.—Pay of Officers</b>					
<i>Non-voted</i> O. 1,41,100 } S. (a) —15,874 }	1,25,226	1,37,870	+12,644	+12,650	- 6
Leave salary of an officer.					
Voted . . . . .	18,600	9,600	—9,000	—9,000	..
The provision for the Bacteriological officer (Rs. 9,000) remained unutilised as suitable non-I. M. S. officer was not available.					
<b>A. 2. —Pay of Establishments</b>	1,25,500	1,16,255	—9,245	—9,200	—45
Leave out of India.					
<b>A. 3.—Allowances, Honoraria, etc.</b>					
<i>Non-voted</i> O. 38,500 } S. (b) —101 }	38,399	34,890	—3,509	—350	—3,159
Less touring.					
Voted . . . . .	23,700	18,074	—5,626	—5,300	—326
Non-utilisation of the new provision for Recruitment Board for medical research appointments (Rs. 2,500), and less touring.					
<b>A. 4.—Grants-in-aid, Contributions, etc.</b>					
O. 2,400 } S (c) 5,443 }	7,843	7,841	—2	..	—2
<b>A. 5.—Supplies and Services .</b>	100	2	—98	—98	..
<b>A. 6.—Contingencies . . .</b>	21,900	22,774	+874	+800	+74
Connected with purchase of books.					
<b>A. 7.—Deduct—Expenditure</b>					
Charged to the Grant for Public Health No. 58 . . . . .	—67,300	—62,779	+4,521	+3,230	+1,291
Less expenditure mainly under A. 2 and A. 3, 40 per cent. of the voted charges under sub-heads A. 2, A. 3, A. 5 and A. 6 are here deducted.					
<b>A. 8.—Charges in connection with the visit of Sir Malcolm Watson and Major Lockwood Stevens</b>					
..	189	+189	+167	+22	
Unanticipated expenditure.					
<b>A. 9.—Charges in connection with the deputation of Dr. Munsiff to Cairo Medical Congress :</b>					
<b>A. 9(1).—Pay of Officers .</b>	..	71	+71	+71	..
(a) Sanctioned on 19th November, —Rs. 3,353; 8th January, —Rs. 1,350; 16th February, —Rs. 520; 19th February —Rs. 5,484; 23rd February, —Rs. 4,923; and 14th March, —Rs. 244.					
(b) Sanctioned on 19th November, Rs. 3,353; 8th January, Rs. 1,350; 24th January, —Rs. 4,500; 14th March Rs. 244; and 26th March, —Rs. 248.					
(c) Sanctioned on 16th February, Rs. 520; and 23rd February, Rs. 4,923.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Medical Establishment—District Medical Officers :</b>					
B. 1.—Simla					
B. 1 (1).—Pay of Officers					
Non-voted O. 34,200 } S. (d) —2,200 }	32,000	31,684	—316	..	—316
Voted	11,800	13,677	+1,877	+1,950	—73
Under leave salary.					
B. 1 (3).—Other Charges					
Non-voted O. 1,800 } S. (d) —200 }	1,600	1,72	—28	..	—28
Voted	5,900	4,988	—912	—175	—737
An Assistant Surgeon entitled to an allowance went on leave.					
B. 1 (4).—Grants-in-aid, Contributions, etc.	1,200	1,204	+4	..	+4
<b>B. 2.—North-East Frontier, Assam :</b>					
B. 2 (1).—Pay of Officers	21,300	25,733	+3,833	+1,700	+2,133
Change of personnel. The reappropriation proved inadequate.					
B. 2 (2).—Pay of Establishments	2,155	3,084	+929	+1,000	—71
Under-estimated.					
B. 2 (3).—Other Charges	8,540	9,041	+496	+350	+146
Under-estimated.					
<b>C.—Other Medical Establishments :</b>					
C. 1.—Imperial Serologist :					
C. (1).—Pay of Officers					
Non-voted O. 3,500 } S. (d) —525 }	2,975	2,975	..	..	..
Voted	22,000	22,414	+414	+1,868	—1,454
C. 1 (2).—Pay of Establishments	7,700	7,789	+89	+88	+1
C. 1 (3).—Other Charges					
Non-voted O. 5,900 } S. (d) —3,419 }	2,481	2,434	—47	..	—47
Voted	7,900	7,655	—245	..	—245
<b>C. 2.—Chemical Examiner :</b>					
C. 2 (1).—Pay of Officers :					
Non-voted O. 1,720 } S. (e) —420 }	1,300	517	—783	..	—783
Change of personnel between voted and non-voted.					
Voted	..	683	+683	+1,120	—437
See C. 2 (1) non-voted.					
C. 2 (2).—Establishment charges paid to other Governments, Departments, etc.					
O. .. } S. (f) 13,000 }	13,000	27,097	+14,097	+13,835	+262
Represents payment to Bombay Government for work done by the Chemical Analyst for the Customs Department during 1928-29 and 1929-30.					
C. 2 (3).—Deduct—Establishment charges recovered from other Governments, Departments, etc.					
Non-voted O. —720 } S. (e) 420 }	—300	—300	..	..	..
Voted	..	—420	—420	—420	..
Represents share recovered from the Army Department. See C 2 (1) voted.					

(d) Sanctioned on 20th March.

(e) Sanctioned on 18th March.

(f) Voted on 18th February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net Reappropriation or surrender.	Remainder un-adjusted + or —	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>D.—Hospitals and Dispensaries:</b>						
<b>D. 1.—Pay of Officers.</b>						
Non-voted O. 3,850 )						
S. (g)—3,850 )	—	..	..	..	..	
Voted . . .	2,400	2,400	..	..	..	
<b>D. 2.—Pay of Establishments :</b>						
Non-voted . . .	12,862	11,021	—1,841	—2,000	+159	
Voted . . .	9,500	10,768	+1,268	+1,260	+8	
Increase in pay of a Sub-Assistant Surgeon.						
<b>D. 3.—Other Charges :</b>						
Non-voted	17,288	17,777	+489	+650	—161	
Under Contingencies.						
Voted . . .	20,700	17,997	—2,703	—1,935	—768	
Mainly economy.						
<b>D. 4.—Grants-in-aid to Non-Government Medical Institutions . . .</b>						
	19,000	18,550	—450	..	—450	
<b>D. 5.—Deduct—One-third share recovered from Military .</b>						
	—9,300	—8,889	+411	+350	+61	
<b>E.—Grants for Medical purposes .</b>	4,12,000	4,10,846	—1,154	—1,154	..	
<b>F.—X-Ray Institute, Dehra Dun :</b>						
<b>F. 1.—Pay of Officers</b>						
Non-voted O. 23,400 )	16,561	2,500	—14,061	—14,000	—61	
S. (h)—6,839 )						
The post of the Superintendent was abolished.						
Voted . . .	18,500	17,690	—810	—700	—110	
<b>F. 2.—Pay of Establishments</b>						
	15,800	14,515	—1,285	—1,200	—85	
Partly to abolition of a post.						
<b>F. 3.—Supplies and Services .</b>						
	10,000	8,551	—1,449	—1,300	—149	
Less demand for X-Ray Stores.						
<b>F. 4.—Allowances and Contingencies :</b>						
Non-voted O. . . (	1,756	1,756	..	..	..	
S. (i) 1,756 )						
Voted . . .	8,500	6,700	—1,810	—1,700	—110	
Under several heads owing chiefly to closing down of the Institute.						
<b>F. 5.—Grants-in-aid, Contributions, etc.</b>						
	..	60	+60	..	+60	
<b>H.—English Charges (High Commissioner) on stores . . .</b>						
	4,600	4,096	+96	+1,000	—904	
<b>I.—Loss or Gain by Exchange .</b>						
	..	43	—43	..	+43	
<b>Totals</b>						
{	Non-voted {	Gross .	2,93,191	2,91,319	—2,132	..
		Deductions .	—300	—300	..	..
		Net .	2,93,191	2,91,059	—2,132	..
		Gross .	7,78,600	7,63,514	—15,086	—9,603
		Deductions .	—76,600	—72,988	+4,512	+3,160
		Net .	7,02,000	6,91,426	—10,574	—6,443

(g) Sanctioned on 20th March.

(h) Sanctioned on 1st November, —Rs. 4,590; 15th November, —Rs. 1,756; and 25th January, —Rs. 403.

(i) Sanctioned on 28th November.



## A

STATEMENT showing the financial results of the sale of X-Ray, Electro-Therapeutic, Radiographic and other Electric Stores at the X-Ray Institute of India, Dehra Dun, during the years 1929-30 and 1930-31.

Debits.			Credits.		
	1929-30.	1930-31.		1929-30.	1930-31.
	Rs.	Rs.		Rs.	Rs.
1. Value of stores in stock on 1st April as per statement "B" .	5,51,185	5,07,148	1. Value of stores issued or sold :—		
2. Cost of stores purchased from England and received during the year converted at the average rate of exchange	17,514	8,698	(i) to the Institute.	20,802	22,080
3. Cost of stores purchased in India . . . . .	45,830	6,521	(ii) to Provincial Civil Hospitals	2,925	138
4. Value of stores received back from Military Units and Civil Hospitals which are in issuable condition and for which credit was allowed .	197	30	(iii) to Military Units	64,097	20,050
5. Carriage and other incidental charges . . .	1,520	1,273	(iv) to private persons or local bodies including transfers to London . . .	2,767	832
6. Customs duty . . .	3,120	863	(v) Unallocated items	101	532
7. Other charges on stores (viz., establishment, workshops contingencies, interest and depreciation on buildings, etc., as per statement "C.") . .	16,669	12,332	2. Value of articles lost, condemned or broken less proceeds of condemned or broken stores . . . . .	7,839	102
			3. (a) Loss on sale of serviceable stores at reduced rates . . .	..	11,864
			(b) Loss on sale of surplus and obsolete stores at reduced rates	17,096	898
			4. Value of stores in stock on 31st March as per statement "B." . . . .	5,07,148	4,68,315
			5. Loss on account of departmental charges, etc., less profit on stores (Rs. 3,409) and (Rs. 278) for 1929-30 and 1930-31 respectively . . . . .	2,498	10,482
			6. Departmental charges on stores recovered from Provincial Governments, Military Departments, local bodies, etc. . . . .	10,762	1,572
Total . . . . .	6,36,035	5,36,865	Total . . . . .	6,36,035	5,36,865

MAN SINGH,  
Accounts Clerk.

A. C. W. DESSA, I.M.D.,  
Officer in charge, X-Ray Institute.

I have examined the above accounts, and according to the best of my information as a result of a test audit of the books and a consideration of the explanations given to me the accounts are correct subject to the observations in Note 1.

S. RATNAM,

Assistant Accountant General, Central Revenues.

## NOTES.

1. The *pro forma* accounts of the X-Ray Institute, Dehra Dun, for 1929-30 which were exhibited unaudited in the Appropriation Accounts for that year have since been audited locally and found correct with the exceptions of the figures against item 7 and Total on the debit side, and items 1 (i) and (iii), 5 and Total on the credit side, which have been modified in the course of the local audit. The *pro forma* accounts for 1930-31 have also been audited.

2. In paragraph 26 of his letter containing comments on the Appropriation Accounts for 1929-30, the Auditor General commented with reference to the observations on page 218 of the Report that the procedure adopted on the closing of the Institute in the matter of the stores and the store accounts did not appear to have been entirely satisfactory. The Committee on Public Accounts in 1931 (*vide* paragraph 156 of their proceedings) affirmed the principle that it was necessary to carry out an inspection of the stores accounts before the stores were finally disposed of and criticised the fact that this principle had not been observed in the case in question.

As the Institute will be finally closed by the end of March 1932 and as the audit inspection of the store accounts for 1929-30 and 1930-31 has since been carried out, the question of the introduction of the revised form of *pro forma* accounts as suggested by the Director of Commercial Audit need not be proceeded with.

The following statement shows the amount of *net* losses in 1929-30 and 1930-31 relating to stores of the X-Ray Institute :—

	1929-30.	1930-31.
	Rs.	Rs.
(i) Item 2 of the credit side . . . . .	7,839	102
(ii) Item 3 (a) Do. . . . .	..	11,864
(iii) Item 3 (b) Do. . . . .	17,096	898
(iv) Item 5 Do. . . . .	2,498	10,482
	<u>27,433</u>	<u>23,346</u>

## B

### STORE ACCOUNT for 1930-31 of X-Ray, Electro-Therapeutic and other Electric Stores at the X-Ray Institute of India, Dehra Dun.

	On 1st April 1930.	On 31st March 1931.
	Rs.	Rs.
(i) Stores which have been tested and are in issuable condition .	3,55,083	3,17,660
(ii) Surplus and obsolete stores . . . . .	1,52,065	1,50,655
	<u>5,07,148</u>	<u>4,68,315</u>

#### *Observation.*

Out of the value of stores on the 1st April 1930 (*viz.*, Rs. 5,07,148) stores to the book value of Rs. 1,54,421 are said to have been sold up to the 12th November 1931 thus leaving a balance of Rs. 3,52,727 worth still to be disposed of.

Certified that I have, during the year 1930-31, physically checked the entire stock borne on Stores Ledger, sections I, II and Surplus as well as tools, plant, linen, crockery and apparatus borne on the Inventories kept, by Electrician and Military Sub-Assistant Surgeon. These stores were found to be correct and adjustment carried out where necessary.

A. C. W. DESSA, I.M.D.,

Officer in charge, R-Ray Institute, Dehra Dun.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of the explanations given to me the account is correct.

S. RATNAM,

Assistant Accountant General, Central Revenues.

## C

STATEMENT showing the expenditure incurred as indirect charges on the stores in X-Ray Institute for the years 1929-30 and 1930-31.

	1929-30.	1930-31.
	Rs.	Rs.
1. Superintending establishment . . . . .	3,563	1,587
2. Charges for establishment engaged on direct handling of stores	1,819	1,831
3. Workshop charges . . . . .	2,030	..
4. Maintenance of store-godowns and interest on capital cost of the godowns . . . . .	4,651	4,651
5. Contingencies including packing cases . . . . .	1,079	1,292
6. Accounts clerk . . . . .	2,055	2,080
7. Pensionary charges . . . . .	774	681
8. Audit charges . . . . .	698	210
	<u>16,669</u>	<u>12,332</u>

## GRANT No. 58.—PUBLIC HEALTH.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray Expenses in connection with PUBLIC HEALTH.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "33—PUBLIC HEALTH."</b>					
<b>A.—Public Health Establishment :</b>					
<i>A. 1.—Pay of Officers :</i>					
<i>O. 36,000</i>	27,733	27,732	—1	..	—1
<i>S. (a) —8,267</i>					
<i>A. 2.—Other Charges :</i>					
<i>Non-voted O. 10,700</i>	10,629	6,924	—3,705	—485	—3,220
<i>S. (b) —71</i>					
Less touring, the Public Health Commissioner being on deputation out of India.					
Voted . . . . .	10,100	7,062	—3,038	—1,500	—1,53
Curtailment of free distribution of Public Health Commissioner's Annual Reports and Health Bulletins.					
<i>A. 3.—Grants-in-aid, Contributions, etc. :</i>	600	600	..	..	..
<b>B.—Public Health Establishment—</b> Charges brought to account initially against the Grant for Medical Services (No. 57)	67,300	62,779	—4,521	—3,230	—1,291
<i>See sub-head A. 7 in Grant No. 57 Medical Services.</i>					
<b>C.—Public Health—Expenses in connection with Epidemic Diseases:</b>					
C. 1.—Port Quarantine charges in the Madras Presidency:					
C. 1. (1).—Pay of Establishments . . . . .	16,900	16,198	—712	—600	—112
C. 1. (2).—Allowances, Honoraria, etc. . . . .	1,200	1,014	—186	..	—186
C. 1. (3).—Other Expenses . . . . .	10,300	4,983	—5,317	—4,700	—617
Rs. 3,000 provided for construction of quarters not required owing to abolition of the post; also less expenditure on instruments, etc.					
C. 2.—Port Health Establishment, Bombay, Karachi and Aden:					
C. 2. (1).—Pay of Officers :					
<i>Non-voted O. 49,900</i>	43,000	40,200	—2,800	..	—2,800
<i>S. (c) —6,900</i>					
Change of personnel.					
Voted . . . . .	33,451	34,132	+681	+1,549	—868
Due to promotion in rank of an officer.					
C. 2. (2).—Pay of Establishments :					
<i>Non-voted O. 2,671</i>	3,000	3,000	..	+171	—171
<i>S. (d) 329</i>					
Voted . . . . .	22,223	21,238	—985	—423	—562
C. 2. (3).—Allowances, Honoraria, etc. :					
<i>Non-voted . . . . .</i>	12,121	15,352	+3,231	+3,708	—477
Under overtime and travelling allowances.					
Voted . . . . .	15,293	18,013	+2,720	+2,607	+113
Under overtime allowance.					

(a) Sanctioned on 24th January,—Rs. 8,000; and 23rd February,—Rs. 267.

(b) Sanctioned on 23rd February.

(c) Sanctioned on 13th February,—Rs. 1,029; and 17th March,—Rs. 5,871.

(d) Sanctioned on 13th February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Public Health—Expenses in connection with Epidemic Diseases :—<i>concl'd.</i></b>					
<b>C. 2.—Port Health Establishment, Bombay, Karachi and Aden :—<i>concl'd.</i></b>					
<b>C. 2. (4).—Supplies and Services and Contingencies:</b>					
Non-voted . . . . .	4,008	5,545	+1,537	..	+1,537
Unanticipated repairs to a disinfecting boiler at a quarantine station.					
Voted . . . . .	20,033	18,895	—1,138	—700	—438
Partly under purchase of stores and coal for steam launch					
<b>C. 2. (5).—Grants-in-aid, Contributions, etc. :</b>					
O. {300 }	1,000	1,163	+163	..	+163
S. (d) 700 }					
Inadequate provision.					
<b>C. 2. (7).—Deduct—Amount recovered from the Government of Bombay :</b>					
Non-voted O. - 17,000 }	—17,121	—18,361	—1,240	—3,879	+2,639
S. (e) - 121 }					
Increased expenditure on allowances and contingencies and consequent larger recovery. The reappropriation proved high.					
Voted . . . . .	—22,000	—22,277	—277	—4,000	+3,723
See C. 2 (7). non-voted.					
<b>C. 3.—Pilgrim Charges :</b>					
<b>C. 3. (1).—Pay of Establishments . . . . .</b>					
	2,170	1,228	—942	—170	—772
The expenditure is of a fluctuating nature.					
<b>C. 3. (2).—Other Charges . . . . .</b>					
	9,830	9,107	—723	+170	—893
The expenditure is of a fluctuating nature.					
<b>C. 4.—Expenses in connection with Malaria in the North-East Frontier . . . . .</b>					
	4,800	3,753	—1,047	—640	—407
Smaller outlay on anti-malarial measures.					
<b>C. 5.—Establishment Charges paid to other Governments, Departments, etc. . . . .</b>					
	70,460	64,172	—6,228	—500	—5,728
Mainly under construction and repairs (Rs. 3,300) and fees for inspection of vessels (Rs. 600).					
<b>C. 6.—Changes in connection with the deputation of Col. Christophers to the Malaria Congress, Algiers :</b>					
O. . . . .	5,484	5,484	..	..	..
S. (f) 5,484 }					
<b>D.—Bacteriological Laboratories—</b>					
Central Research Institute, Kasauli.					
<b>D. 1.—Pay of Officers :</b>					
Non-voted O. 65,200 }	65,538	65,538	..	..	..
S. (g) 338 }					
Voted . . . . .	7,200	5,647	—1,553	—1,553	..
A post vacant for 27 days ; pay of another post for 26 days in March 1930 drawn in that month and change of personnel.					

(d) Sanctioned on 15th February.

(e) Sanctioned on 17th March.

(f) Sanctioned on 19th February.

(g) Sanctioned on 23rd February.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>D.—Bacteriological Laboratories, etc.</b>							
— <i>concl'd.</i>							
D. 2.—Pay of Establishments .	53,400	51,882	—1,518	—1,517	—1		
D. 3.—Allowances, Honoraria, etc.							
Non-voted O. 4,000	2,500	2,365	—135	..	—135		
S. (h) —1,500 }							
Voted . . . . .	1,200	817	—383	—370	—13		
Less touring.							
D. 4.—Purchase of Serum bot- tles . . . . .	10,000	7,698	—2,302	—2,100	—202		
Smaller purchase of capsules, the old war time stock utilised.							
D. 5.—Purchase and Repair of Apparatus . . . . .	16,000	15,127	—873	—500	—373		
D. 6.—Other Supplies . . . . .	28,200	25,612	—2,588	—2,400	—188		
Cheaper rates of certain articles and economy.							
D. 7.—Contingencies . . . . .	37,200	35,127	—2,073	—2,000	—73		
Cheaper rates of articles and vacancies in inferior establishment.							
<b>E.—Grants-in-aid :</b>							
E. 1.—For Public Health Pur- poses :							
E. 1. (1).—To Indian Re- search Fund . . . . .	7,50,000	7,50,000	..	..	..		
E. 1. (2).—To others . . . . .	5,000	5,000	..	..	..		
E. 2.—For Pasteur Institutes . . . . .	17,700	17,700	..	..	..		
<b>F.—Works: Non-voted . . . . .</b>	3,700	4,001	+301	+1,125	—824		
The reappropriation proved excessive.							
Voted . . . . .	3,900	3,833	—67	..	—67		
<b>G.—English charges</b>							
(High Commissioner) on Stores . . . . .	..	..	..	+2,025	—2,025		
Indents for which funds were allotted were not made.							
<b>Totals</b> {	Non-voted {	Gross . . . . .	1,84,113	1,81,657	—2,456	+3,879	—6,335
		Deductions . . . . .	—17,121	—18,361	—1,240	—3,879	+2,639
		Net . . . . .	1,66,992	1,63,296	—3,696	..	—3,696
	Voted {	Gross . . . . .	12,09,000	11,77,254	—31,746	—15,912	—15,834
		Deductions . . . . .	—22,000	—22,277	—277	—4,000	+3,723
		Net . . . . .	11,87,000	11,54,977	—32,023	—19,912	—12,111

(A) Sectioned on 26th March.

Statement showing the financial result of the sale of vaccines, sera, etc., manufactured at the Central Research Institute, Kasauli, during the years 1929-30 and 1930-31.

	Debits.		Credits.	
	1929-30. Rs.	1930-31. Rs.	1929-30. Rs.	1930-31. Rs.
1. Outstanding bills in the commencement of the year	2,592	8,716	Sale Proceeds:—	
2. Value of empty capsules and of vaccines and sera in stock on the commencement of the year	76,314	78,577	1. Actual recoveries	3,04,191
3. Proportionate amount of the pay and allowance of the staff and the contingent charges as per Statement B.	1,32,123	1,26,776	2. Outstanding bills at the end of the year	8,710
4. 75 per cent. paid to Bacteriological officers on the sale of curative vaccines, etc., to private institutions and individuals	1,550	1,597	3. Value of empty capsules and of vaccines and sera in stock at the end of the year as per Statement A.	78,577
5. Approximate overhead charges	15,276(a)	15,375(b)		64,509
6. Profits	1,63,623	1,31,067(c)		
Total	3,91,478	3,62,102	Total	3,91,478
				3,62,102

(a) Pensionary charges Rs. 5,772; rent of buildings Rs. 7,189; stationery and forms Rs. 993; and audit charges 1 per cent. Rs. 1,322.

(b) Pensionary charges Rs. 6,050; rent of buildings Rs. 7,081; stationery and forms Rs. 976; and audit charges 1 per cent. Rs. 1,268.

(c) The decrease in profit in 1930-31, as compared with the previous year, is mainly due to decrease in demand for Cholera and mixed Typhoid and Paratyphoid Vaccines in 1930-31.

FATEH CHAND,  
Head Clerk.

S. R. CHRISTOPHERS,  
Colonel, I.M.S.,  
Director.

The *pro forma* account of the Central Research Institute, Kasauli, for 1929-30 which was exhibited unaudited on page 226 of the Appropriation Accounts for that year has since been audited locally and found correct with the exception of the figures against items 5 and 6 on the debit side and 1 and 2 on the credit side which have been modified to the extent of Rs. 50 in each case in the course of the local audit.

S. RATNAM,  
Assistant Accountant General, Central Revenues.

NOTE.

The *pro forma* account of the Central Research Institute, Kasauli, for 1930-31 is unaudited as the accounts of the Institute for that year were not locally inspected during the year 1931-32.

## STATEMENT A.

Store Accounts for 1929-30 and 1930-31 of vaccines, sera, etc., manufactured at the Central Research Institute, Kasauli.

		Value of the balance in hand at end of the year.	
		1929-30.	1930-31.
Empty capsules—		Rs.	Rs.
Not vacuumised	. . . . .	27,686	18,603
Vacuumised	. . . . .	15,342	15,530
Filled up capsules—			
Vaccines	. . . . .	2,181	990
Sera	. . . . .	1,372	2,195
Finished but not bottled—			
Vaccines	. . . . .	31,996	27,191
Total		78,577	64,509

FATEH CHAND,  
Head Clerk.

S. R. CHRISTOPHERS,  
Colonel I.M.S.,  
Director.

## STATEMENT B.

Statement showing proportionate expenditure of the Central Research Institute, Kasauli debitable to Vaccines and Sera for the years 1929-30 and 1930-31.

		Proportion debtible to vac- cines and sera.	Amount.	
			1929-30.	1930-31.
Pay, etc., of officers—			Rs.	Rs.
Director	. . . . .	0.1	3,446	3,104
Other officers	. . . . .	1.0	(a) 19,558	(b) 21,940
Pay of Establishment—				
Assistant Surgeon	. . . . .	0.1	3,296	3,229
Sub-Assistant Surgeon.	. . . . .	1.0		
Clerical	. . . . .	..	19,416	19,629
Non-Pensionable.	. . . . .	..	20,016	21,177
Inferior	. . . . .	..	11,426	11,535
Allowances, Honoraria, etc.—				
Sub-Assistant Surgeon's house rent and clothing allowance		All	204	204
Supplies and Services—				
(i) Purchase of serum bottles	. . . . .	Full	14,906	7,698
(ii) Purchase and repair of apparatus and other charges	. . . . .	4/6ths of total sup- plies and services minus (i)	25,029	24,594
Contingencies (excluding menial charges)	. . . . .	4/6ths	14,826	13,666
Total			1,32,123	1,26,776

FATEH CHAND,  
Head Clerk.

S. R. CHRISTOPHERS,  
Colonel I.M.S.,  
Director.

(a) Majors L. A. P. Anderson, G. C. Maitra and C. deC. Martin, I.M.S.

(b) Major C. deC. Martin, Capt. M.L. Ahuja and Major G. C. Maitra, I.M.S.



## GRANT No. 59.—AGRICULTURE.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sura Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray Expenses in connection with AGRICULTURE.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "34—AGRICULTURE"</b>					
<b>A.—Superintendence—Agricultural Institute, Pusa, and Central Bureau of Animal Husbandry :</b>					
A. 1.—Pay of Officers :					
<i>Non-voted</i> . . . . .	33,000	33,671	+671	+675	—4
Due to drawal of increment by an officiating incumbent.					
Voted . . . . .	3,000	3,094	+94	+95	—1
A. 2.—Pay of Establishments . . . . .	85,100	85,913	+813	+900	—87
A. 3.—Allowances, Honoraria etc. : <i>Non-voted</i> . . . . .	8,000	3,125	—4,875	—915	—3,960
Less touring (Rs. 4,375) and non-utilisation of the provision for medical treatment (Rs. 500).					
Voted . . . . .	10,100	2,949	—7,151	—5,695	—1,456
Mainly to less touring.					
A. 4.—Agricultural and Vete- rinary Publications . . . . .	14,800	10,124	—4,676	—4,600	—76
Curtailement of free distribution.					
A. 5.—Supplies and Services :					
A. 5 (1).—Maintenance of Gas, Ice and Electric In- stallations . . . . .	56,200	70,411	+14,211	+14,465	—254
Payments brought forward from last year.					
A. 5 (2).—Other Supplies and Services . . . . .	8,000	323	—7,677	—6,830	—847
Postponement of certain anticipated expenditure under Agricultural Experiments (Rs. 4,734) and smaller expenditure on motion picture camera (Rs. 2,943).					
A. 6.—Contingencies . . . . .	16,600	10,817	—5,783	—5,665	—118
Smaller expenditure in connection with meetings of the Board (Rs. 1,300), on purchase of books (Rs. 2,500) and other contingencies.					
<b>B.—Expert Staff:</b>					
B. 1.—Pay of Officers :					
<i>Non-voted</i> . O. . . . .	1,55,500				
S.(a) —26,000 } 1,29,500		1,29,649	+149	+240	—91
Voted . . . . .	96,500	77,406	—19,094	—19,300	—94
Leave out of India (Rs. 6,000) and vacancies (Rs. 13,094).					
B. 2.—Pay of Establishments . . . . .	1,73,400	1,61,243	—12,157	—7,000	—5,157
Due to vacancy (Rs. 1,500), transfer (Rs. 4,500), deputation (Rs. 2,300), promotion to gazetted rank (Rs. 3,200) and smaller cost of acting arrangement in leave vacancies.					
B. 3.—Allowances, Honoraria, etc. : <i>Non-voted</i> . . . . .	22,400	15,295	—7,105	—1,428	—5,677
Mainly smaller travelling charges (Rs. 3,942) and leave out of India (Rs. 1,580).					
Voted . . . . .	20,400	13,796	—6,604	—1,000	—5,604
Mainly under travelling allowance.					
B. 4.—Purchase of Cattle . . . . .	20,800	20,099	—701	..	—701
B. 5.—Purchase of New Machi- nery and Plant, Appa- ratus, etc., and Gas and Water supply . . . . .	43,200	40,975	—2,225	..	—2,225
Less expenditure on laboratory apparatus.					
B. 6.—Other Supplies and Ser- vices . . . . .	56,800	61,684	+4,884	+5,000	—116
Purchases of a crude oil tractor for experiments in soil cultivation.					
B. 7.—Contingencies . . . . .	19,600	20,034	+434	..	+434

(a) Sanctioned on 19th February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Experimental Farms—Imperial Cattle Breeding Farm, Karnal :					
C. 1.—Pay of Officers . . . . .	8,800	10,844	+2,044	+740	+1,304
Under leave salary.					
C. 2.—Pay of Establishments . . . . .	29,600	35,904	+6,304	+9,465	—3,161
Entertainment of larger temporary staff.					
C. 3.—Allowances, Honoraria, etc. . . . .	2,300	3,664	+1,364	+1,577	—213
Under travelling allowance.					
C. 4.—Capital Expenditure— Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc. . . . .	30,500	17,475	—13,025	—12,638	—387
Adjustment of charges in connection with certain new construction works under Sub-heads "O".					
C. 5.—Upkeep and Replacement of Cattle, Land, Machinery, Buildings, etc. . . . .	100	85	—15	..	—15
C. 6.—Feed of Dairy Cattle, including grazing charges . . . . .	35,000	30,849	—4,151	—2,518	—1,633
Mainly due to condemnation and sale of some animals.					
C. 7.—Other Expenses . . . . .	35,300	40,465	+5,165	+5,234	—69
Increased harvesting charges consequent on increased cultivation of land.					
D.—Sugarcane Station, Coimbatore :					
D. 1.—Pay of Officers :					
Non-voted . . . . .	9,600	9,597	—3	..	—3
Voted . . . . .	12,900	12,693	—207	..	—207
D. 2.—Pay of Establishments . . . . .	23,100	24,930	+1,830	+1,800	+30
Increased cost of acting arrangements in leave vacancies.					
D. 3.—Allowances, Honoraria, etc. :					
Non-voted . . . . .	1,400	1,368	—32	..	—32
Voted . . . . .	2,700	2,659	—41	..	—41
D. 5.—Sugarcane Station— Working Expenses, etc. . . . .	19,600	19,721	+121	+100	+21
D. 6.—Other Supplies and Services and Contingencies . . . . .	4,500	4,510	+10	..	+10
E.—Sugar Bureau :					
E. 1.—Pay of Officers :					
Non-voted . . . . .	14,400	15,027	+627	+628	—1
Drawal during March of pay for a portion of the month.					
Voted . . . . .	..	55	+55	+56	—1
E. 2.—Pay of Establishments . . . . .	13,300	13,288	—12	..	—12
E. 3.—Other Charges :					
Non-voted . . . . .	2,000	848	—1,152	+800	—1,952
Smaller travelling charges. The reappropriation sanctioned on 20th March to meet cost of passages was not required.					
Voted . . . . .	3,000	2,624	—376	—53	—320
F.—Indian Central Cotton Committee :					
F. 1.—Pay of Officers :					
O. 45,500 } S. (b) —10,999 }	34,501	34,500	—1	..	—1
F. 2.—Pay of Establishments . . . . .	19,600	18,544	—1,056	—1,056	..
Smaller cost of acting arrangements.					
F. 3.—Allowances, Honoraria, etc. :					
Non-voted O. 16,400 } S. (b) —7,117 }	9,283	8,296	—987	..	—987
Smaller travelling charges owing to pressure of work at headquarters.					
Voted . . . . .	500	..	—500	—800	..
The provision was not required.					

(b) Sanctioned on 5th March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Indian Central Cotton Committee—concl'd.</b>					
F. 5.— <i>Deduct</i> —Recoveries from the Committee :					
Non-voted O. . . . .	—61,900 }	—43,784	—42,796	+988	..
S. (c) . . . . .	13,116 }				+983
Voted . . . . .	—19,200	—17,282	+1,918	+1,918	..
Due to savings under the <i>grass</i> heads. See Note 2.					
<b>G.—Imperial Institute of Animal Husbandry and Dairying, Bangalore :</b>					
G. 1.—Pay of Officers . . . . .	9,000	9,000	..	..	..
G. 2.—Pay of Establishments . . . . .	29,600	27,971	—1,629	—1,612	—17
G. 3.—Allowances, Honoraria, etc. . . . .	2,400	3,018	+618	+619	—1
Increased travelling charges.					
G. 4.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc. . . . .	18,000	9,882	—8,118	—8,118	..
Postponement of certain works (Rs. 2,313) and smaller purchase of cattle owing to more farm bred heifers having come into milk (Rs. 5,775).					
G. 5.—Upkeep and Replacement of Cattle, Land, Machinery, Plant, Buildings, etc. . . . .	6,500	2,371	—4,129	—4,129	..
Postponement of purchase of certain machinery and purchase of others at reduced prices.					
G. 6.—Feed of Dairy Cattle including grazing charges . . . . .	43,000	46,049	+3,049	+3,389	—340
Increase of the farm herd.					
G. 7.—Purchase of Dairy Produce . . . . .	23,000	28,674	+5,674	+5,675	—1
Increase in sales necessitated purchase of more milk for feeding the calves.					
G. 8.—Other Expenses . . . . .	21,600	24,501	+2,901	+2,995	—94
Consequent on increased sale of dairy produce.					
<b>H.—Imperial Institute of Animal Husbandry and Dairying, Wellington :</b>					
H. 1.—Pay of Establishments . . . . .	23,300	23,452	+152	+157	—5
H. 2.—Allowances, Honoraria, etc. . . . .	1,000	1,625	+625	+637	—12
Increased travelling charges.					
H. 3.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc. . . . .	6,000	14,270	+8,270	+8,273	—3
Purchase of a motor lorry (Rs. 2,400) and of new animals owing to outbreak of rinderpest and deaths in the milch cattle (Rs. 5,930).					
H. 4.—Upkeep and Replacement of Cattle, Land, Machinery, Plant, Buildings, etc. . . . .	1,100	799	—301	—300	—1
Mainly under repairs to plant and machinery.					
H. 5.—Feed of Dairy Cattle including grazing charges . . . . .	23,000	31,348	+8,348	+8,352	—4
Purchase of fodder owing to failure of rains and consequent shortage of crops.					
H. 6.—Purchase of Dairy Produce . . . . .	25,000	33,000	+8,000	+8,000	..
Larger purchase from the market as the yield of milk from the farm herd was abnormally low.					
H. 7.—Other Expenses . . . . .	14,300	20,532	+6,232	+6,256	—24
Mainly adjustment of a debit raised by the Controller of Military Accounts, Madras on account of water charges for which no provision existed.					

(c) Sanctioned on 5th March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—Anand Creamery :</b>					
I. 1.—Pay of Officers . . .	7,600	2,380	—5,220	—4,800	—420
Mainly posting of a non-gazetted officer in leave vacancy.					
I. 2.—Pay of Establishments . .	13,500	14,086	+586	+700	—114
Creation of two new appointments not originally provided for.					
I. 3.—Allowances, Honoraria, etc. . . . .	2,000	1,769	—231	+500	—731
I. 4.—Purchase of Dairy Pro- duce . . . . .	1,00,000	60,869	—39,131	—29,860	—9,271
Unexpected fall in sales.					
I. 5.—Other Supplies and Ser- vices and Contingencies. . . .	36,300	28,582	—7,718	—4,500	—3,218
Restricted purchase of raw materials, chemicals, etc., for manufacturing purposes owing to an unexpected fall in sales of butter.					
<b>J.—Sugar Cable Service :</b>					
J. 1.—Pay of Establishments . .	3,400	3,347	—53	..	—53
J. 2.—Allowances, Honoraria, etc. . . . .	600	6	—594	..	—594
Smaller travelling charges.					
J. 3.—Supplies and Services . .	18,300	14,904	—3,396	..	—3,396
Under telegrams consequent on the fall in the number of members subscribing to the Cable Service as a result of general trade depression.					
J. 4.—Contingencies . . . . .	2,200	1,763	—437	..	—437
<b>K.—Miscellaneous—Medical Establishment :</b>					
K. 1.—Pay of Officers :					
Non-voted . . . . .	1,200	1,187	—13	..	—13
Voted . . . . .	7,700	6,651	—1,049	—900	—149
K. 2.—Pay of Establishments. .	5,900	5,485	—415	..	—415
K. 3.—Allowances, Honoraria, etc. . . . .	800	361	—439	—160	—279
Non-utilisation of provision for travelling allowances.					
K. 4.—Medicine and Diet . . . .	5,400	5,904	+504	+810	—306
Mainly on purchase of apparatus for cold storage of vaccines and sera.					
K. 5.—Other Expenses . . . . .	1,400	1,748	+348	+350	—2
Mainly purchase of extra cots for indoor patients.					
<b>L.—Miscellaneous—Estate Establishment :</b>					
L. 1.—Pay of Establishments . .	14,300	14,021	—279	..	—279
L. 2.—Allowances, Honoraria, etc. . . . .	1,000	167	—833	—662	—171
Under grain compensation allowance.					
L. 3.—Petty Construction and upkeep of Estate . . . . .	7,600	7,532	—68	..	—68
L. 4.—Other Expenses . . . . .	15,500	13,421	—2,079	..	—2,079
Under workshop implements and purchase of a motor lorry at a lower price.					
<b>M.—Fumigation of American Cotton :</b>					
M. 1.—Pay of Establishments. .	4,700	3,270	—1,430	—1,429	—1
M. 2.—Other Expenses . . . . .	1,16,000	1,04,324	—11,676	—9,355	—2,321
Importation and fumigation of a smaller number of bales of cotton.					
<b>N.—Cotton Cess Staff :</b>					
N. 1.—Pay of Establishments . .	1,816	1,223	—593	..	—593
Due to rounding of estimates.					
N. 2.—Other Charges . . . . .	184	166	—18	..	—18
<b>O.—Works . . . . .</b>	1,24,100	82,173	—41,927	—40,864	—1,063
The construction of the sub-station at Karnal having been started towards the close of the year pending settlement of certain preliminaries connected with the scheme.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
P.—Imperial Council of Agricultural Research :					
P. 1.—Pay of Officers :					
Non-voted O. 86,000 } S.(d) 400 }	86,400	86,386	—14	..	—14
Voted . . . . .	57,000	51,001	—5,999	—6,121	+122
Reappointment of vice-chairman, after retirement, on reduced salary .					
P. 2.—Pay of Establishments.	56,700	49,675	—7,025	—6,650	—375
Chiefly non-transfer of the full complements of staff of the Publication section from Pusa (Rs. 5,525).					
P. 3.—Allowances, Honoraria, etc :					
Non-voted O. 7,300 } S.(e) 812 }	8,112	7,660	—452	..	—452
Voted . . . . .	32,000	27,713	—4,287	—3,900	—387
Non-attendance of certain non-official members at the meetings of the Council.					
P. 4.—Contingencies . . . . .	14,800	14,640	—160	..	—160
P. 5.—Grants-in-aid, Contributions, etc. . . . .	1,200	1,200	..	..	..
P. 6.—Grant for Research work . . . . .	5,00,000	4,99,999	—1	..	—1
Q.—Encouragement of sugar cultivation . . . . .	10,00,000	10,00,000	..	..	..
R.—Charges for Locust Control Operations . . . . .	..	25,388	+25,388	+26,500	—1,112
Represents Government of India's share, on behalf of the Centrally administered areas of the cost of materials purchased for locusts control operations in 1930-31.					
S.—English Charges (High Commissioner) on stores . . . . .	2,000	2,108	+108	..	+108
Expenditure in excess of the forecast.		29	+29	..	+29
T.—Loss or gain by Exchange . . . . .	..	29	+29	..	+29
Totals					
Non-voted { Gross . . . . .	3,60,996	3,47,809	—13,187	..	—13,187
Deductions . . . . .	—43,784	—42,796	+988	..	+988
Net . . . . .	3,17,212	3,05,013	—12,199	..	—12,199
Voted { Gross . . . . .	32,65,200	31,38,375	—1,26,825	—77,573	—49,252
Deductions . . . . .	—19,200	—17,282	+1,918	+1,918	..
Net . . . . .	32,46,000	31,21,093	—1,24,907	—75,655	—49,252

## NOTES.

1. Savings accruing mainly under sub-heads I. 4 (Rs. 39,131), and 'O' (Rs. 41,927) chiefly contributed to the saving under this Grant.

2. Sub-head F.—The refunds made by the Indian Central Cotton Committee correspond to the drawings from the treasury, less cost of passages and leave salary which are borne by Government against leave and pension contributions paid by the Committee. Under non-voted and voted heads the appropriation and expenditure are as below :—

	Non-voted.		Voted.	
	Appropriation.	Expenditure.	Appropriation.	Expenditure.
	Rs.	Rs.	Rs.	Rs.
Gross	43,784	42,796	20,400	18,544
Recoveries	—43,784	—42,796	—19,200	—17,282
Net	Nil.	Nil.	1,200	1,262

3. In addition to the total surrender of Rs. 75,655 accepted by the Finance Department, a further sum of Rs. 29,730 was offered on 10th March but not accepted being too late.

4. O. Works.—Includes one major work for construction of the sub-station at Karnal, the details for which are as follow—

Estimate Rs. 73,090 ; expenditure to end of March 1931, Rs. 9,990 ; balance Rs. 63,100 ; in progress.

(d) Sanctioned on 17th March

(e) Sanctioned on 16th January, Rs. 1,500 ; and 17th March,—Rs. 688.

## GRANT No. 60.—CIVIL VETERINARY SERVICES.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the CIVIL VETERINARY SERVICES.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR-HEAD " 34—AGRICULTURE ".</b>					
<b>A.—Pay of Officers :</b>					
A. 1.—Direction :					
Non-voted O. 50,100 }	44,400	43,908	—192	—220	—272
S. (a) —5,700 }					
Voted . . . . .	47,100	49,415	+2,315	+2,638	—323
Leave arrangements consequent on leave out of India of a non-voted officer.					
A. 2.—Laboratory, Veterinary Farm, Electrical and Medical Branches :					
Non-voted . . . . .	26,100	26,293	+193	+220	—27
Voted . . . . .	23,000	18,474	—4,526	—3,788	—738
<b>B.—Pay of Establishments :</b>					
B. 1.—Direction . . . . .	66,600	64,998	—1,602	—1,370	—232
B. 2.—Veterinary Branch . . . . .	41,400	36,218	—5,182	—4,600	—582
B. 3.—Other Branches . . . . .	44,600	45,573	+973	+1,370	—397
Pay of three new posts originally provided for under B. 1.					
<b>C.—Allowances, Honoraria, etc. :</b>					
Non-voted O. . . . . 8,200 }	11,000	10,231	—769	—623	—146
S. . . . . (b) 2,800 }					
Voted . . . . .	8,300	8,126	—174	..	—174
<b>D.—Purchase of Additional Animals :</b>					
	1,13,000	1,14,031	+1,031	+11,200	—10,169
Final saving due to purchase of fewer animals at lower prices.					
<b>E.—Stable, Feed and Upkeep of Animals and Cultivation Expenses :</b>					
E. 1.—Purchase of Grain . . . . .	94,000	90,690	—3,310	—3,000	—310
E. 2.—Purchase of Grass . . . . .	30,000	38,353	+8,353	+9,400	—1,047
Owing to the failure of the contractor, hay had to be purchased at enhanced rate.					
E. 3.—Cattle Attendants and Coolies . . . . .	1,00,000	94,860	—5,140	—4,900	—240
Fewer animals purchased.					
E. 4.—Other Charges . . . . .	14,800	15,734	+934	+1,800	—866
Purchase of more seed for cultivation.					
<b>F.—Replacement and upkeep of Machi- nery, Plant, Buildings, etc. . . . .</b>					
	11,500	13,885	+2,385	+5,500	—3,115
Requirements were under-estimated.					
<b>G.—Purchase of Chemicals and Appa- ratus . . . . .</b>					
	43,100	16,765	—26,335	—25,560	—775
Reduced demands by provincial Governments for the products of the Institute.					
<b>H.—Railway Freight and Carriage Charges . . . . .</b>					
	30,000	35,383	+5,383	+8,400	—3,017
Railway freight of bottles charged at "glassware" rate but refund obtained after close of year.					

(a) Sanctioned on 9th January, —Rs. 3,700; and 26th March, —Rs. 2,000.

(b) Sanctioned on 9th January, Rs. 3,700; and 26th March, —Rs. 900.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
I.—Dairy Herd . . . . .	Rs. 2,000	Rs. 1,918	Rs. —82	..	—82
J.—Other Supplies and Services . . . . .	40,000	33,848	—6,152	+335	—6,487
Under purchase of packing cases in Mukteswar Branch.					
K.—Contingencies . . . . .	45,600	47,128	+1,528	+800	+728
Under-estimated.					
L.—Grants-in-aid, Contributions, etc. :					
<i>Non-voted.</i> . . . .	600	1,215	+615	+623	—8
Adjustment of passage money after confirmation of an officer.					
Voted . . . . .	3,000	3,000	..	..	..
M.—English Charges (High Commis- sioner) on stores . . . . .	24,000	24,015	+15	+160	—145
N.—Loss or Gain by Exchange . . . . .	..	338	+338	..	+338
Totals { <i>Non-voted.</i> . . . .	82,100	81,647	—453	..	—453
{ Voted . . . . .	7,82,000	7,52,752	—29,248	—1,615	—27,633

## NOTE.

The large saving under sub-head ' G ' due to less demands for the products of the Institute by Provincial Governments is largely responsible for the saving under this Grant.

## GRANT No. 61 —INDUSTRIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray Expenses in connection with INDUSTRIES.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD '35—INDUSTRIES'.					
C.—Indian School of Mines :					
C. 1.—Pay of Officers :					
Non-voted O. 50,600 )	20,560	20,552	—8	..	—8
S. (a) —40 )					
Voted . . . . .	57,200	53,837	—3,363	—3,250	—113
Mainly leave out of India.					
C. 2.—Pay of Establishments .	45,000	45,183	—217	—200	—17
C. 3.—Allowances, Honoraria, etc. :					
Non-voted O. 3,400 )	2,200	2,057	—143	..	—143
S. (b)—1,200 )					
Voted . . . . .	27,600	26,010	—1,590	—1,100	—490
Mainly under travelling charges for members of the governing body owing to postponement of a meeting to the next financial year.					
C. 4.—Supplies and Services .	38,800	36,435	—2,365	—1,900	—465
Chiefly on the purchase of mining plant and machinery.					
C. 5.—Contingencies . . .	30,800	22,107	—8,693	—6,500	—2,193
Under purchase of furniture and fittings (Rs. 2,500), travelling expenses of students in excursions (Rs. 3,500), and general economy.					
<hr/>					
Total	Non-voted	22,760	22,609	—151	—151
	Voted .	2,00,000	1,83,772	—16,228	—3,278

(a) Sanctioned on 17th March.

(b) Sanctioned on 17th March,—Rs. 900; and 20th March,—Rs. 300.



## GRANT No. 62—AVIATION.

See also the Appendix of the Director, Commercial, Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with AVIATION.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD " 36—AVIATION "</b>					
<b>A.—Direction:</b>					
<b>A. 1.—Pay of Officers</b>					
Non-voted. O. 12,600 } S. (a) —370 }	12,230	12,229	—1	..	—1
Voted . . . . .	43,100	33,480	—4,620	—4,500	—120
The deputation pay of the Director having been drawn in England.					
<b>A. 2.—Pay of Establishments</b> . . . . .	48,600	51,753	+3,153	+3,400	—247
Entertainment of certain temporary staff in the office of the Director of Civil Aviation.					
<b>A. 3.—Allowances, Honoraria, etc. :</b>					
Non-voted . . . . .	4,900	3,941	—959	—100	—859
Economy.					
Voted . . . . .	26,300	21,344	—4,956	—4,000	—956
Under travelling allowance.					
<b>A. 4.—Supplies and Services</b> . . . . .	6,000	3,360	—2,640	..	—2,640
Less expenditure on flights across India and Burma.					
<b>A. 5.—Contingencies</b> . . . . .	6,000	12,900	+6,900	+6,100	+800
Purchase of additional furniture and increased activities of Civil Aviation Directorate.					
<b>A. 6.—Operation of the Indian State Air Service.</b> . . . . .	8,23,600	16,554	—8,07,046	—6,00,000	—2,07,046
No expenditure incurred against provision of Rs. 8,00,000 due to change in policy whereby it was decided to operate the Indian State Air Service with larger machines carrying passengers and mails. This change of policy necessitated postponement of expenditure.					
<b>A. 7.—Payments to the Posts and Telegraphs for wireless facili- ties</b> . . . . .	1,46,000	1,01,847	—44,153	+67,000	—1,11,153
Connected with unavoidable delay in the commencement of construction work owing partly to non-delivery of stores.					
The large saving of Rs. 1,11,153 was due to the result of a reappropriation made on receipt of certain information from the Accountant General, Posts and Telegraphs, without taking into consideration certain important changes which had taken place in the programme.					
<b>A. 8.—Grants-in-aid, contributions, etc</b> . . . . .	500	600	+100	+100	..
<b>B.—Grants for public Aviation purposes</b> . . . . .					
Under bonus to Light Aeroplane clubs in India.	2,64,700	2,54,614	—10,086	—5,500	—4,586
<b>C.—Works :</b>					
<b>C. 1.—Original works</b> . . . . .	11,30,900	9,92,298	—1,38,602	—73,622	—64,980
Mainly non-utilisation of the full provision for the preparation of Juhu Civil Aerodrome in Bombay (Rs. 75,000); also the work of preparation of Chittagong landing ground not completed owing to heavy rains (Rs. 86,000).					
<b>C. 2.—Standing Charges, Mainten- ance and Repairs</b> . . . . .	65,000	37,047	—27,953	—20,000	—7,953
No urgent or special repairs had to be carried out (Rs. 15,000).					

(a) Sanctioned on 19th March.

Serial No. and Name of works.	Allotment.	Expenditure.	Balance.	
			Unexpended.	Excess.
	Rs.	Rs.	Rs.	Rs.
<b>I.—Major Works above Rs. 50,000 specifically provided for in the Budget :</b>				
(a) Estimated to cost above Rs. 50,000 :				
1. Improvement to civil Aerodrome, Dum Dum . . . . .	1,000	97	903	..
Revised estimate Rs. 3,15,444 ; expenditure to end of 1930-31 Rs. 3,14,592 ; completed.				
2. Karachi-Delhi route—Ground organisation, exclusive of night flying equipment . . . . .	51,300	1,00,080	..	48,780
Estimate Rs. 5,67,000 ; expenditure to end of 1930-31 Rs. 4,64,141 ; in progress.				
3. Rangoon Aerodrome acquisition and preparation . . . . .	64,000	69,309	..	5,309
Estimate Rs. 4,34,000 ; expenditure to end of 1930-31 Rs. 3,39,194 ; in progress.				
4. Calcutta (Dum Dum) Aerodrome,—provision of hanger, approach road, etc. . . . .	30,000	33,540	..	3,540
Estimate Rs. 2,05,000 ; expenditure to end of 1930-31 Rs. 1,78,766 ; in progress.				
5. Karachi-Delhi Section, Ground Organisation . . . . .	25,990	10,389	15,511	..
Estimate Rs. 88,392 ; expenditure to end of 1930-31 Rs. 10,389 ; in progress.				
6. Delhi-Calcutta Section and Ground Organisation . . . . .	77,600	29,157	48,443	..
Estimate Rs. 42,800 ; expenditure to end of 1930-31 Rs. 29,157 ; in progress.				
7. Calcutta-Rangoon Section, Ground Organisation . . . . .	4,62,500	4,41,987	20,513	..
Estimate Rs. 5,22,339 ; expenditure to end of 1930-31 Rs. 4,41,987 ; in progress.				

Statement of expenditure of Important New Works—*concl'd.*

Serial No. and Name of works.	Allotment.	Expenditure.	Balance.	
			Unexpended.	Excess.
	Rs.	Rs.	Rs.	Rs.
8 Bombay Aerodrome—Preparation . . . . .	3,15,000	1,69,711	1,45,289	..
Estimate Rs. 4,73,354; expenditure to end of 1930-31 Rs. 1,69,711; in progress.				
9. Aerodrome equipment at Allahabad, Calcutta and Rangoon . . . . .	60,000	56,628	3,372	..
Estimate Rs.; 60,000 expenditure to end of 1930-31 Rs. 56,628; in progress.				
(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.				

*Nil.***II.—Other Major Works specifically provided for in the Budget :**

10. All works collectively . . . . .	2,900	..	2,900	..
--------------------------------------	-------	----	-------	----

**III.—Unforeseen Major Works not specifically provided for in the budget :**

11. Electrification of the Civil Aerodrome at Karachi . . . . .	..	2,710	..	2,710
Revised Estimate Rs. 57,656, expenditure to end of 1930-31 Rs. 34,449; in progress.				

**IV.—Minor Work :**

12. All works collectively . . . . .	40,700	78,690	..	37,990
Total . . . . .	11,30,900	9,92,298	1,38,602	..

## GRANT No. 63—COMMERCIAL INTELLIGENCE AND STATISTICS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for Salaries and other Expenses in connection with the COMMERCIAL INTELLIGENCE AND STATISTICS.

Major Head and Sub-head.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving —	reappropriation or surrender.	unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"37—MISCELLANEOUS DEPARTMENTS."					
A.—Pay of Officers:					
Non-voted. O. 48,800 }					
S. (a) —13,270 }	30,530	30,528	—2	..	—2
Voted . . . . .	33,100	21,750	—11,350	—11,350	..
One new post of officer under training for appointment as Trade Commissioner in South Africa remained unfilled (Rs. 9,600).					
B.—Pay of Establishments . . . . .	1,88,800	1,75,561	—13,239	—12,685	—554
Mainly in provision for new Trade correspondents (Rs. 4,800 and some other posts remaining unfilled (Rs. 7,160).					
C.—Allowances, Honoraria, etc.					
Non-voted O. 13,200 }					
S. (a) —4,960 }	8,240	8,252	+12	..	+12
Voted . . . . .	7,400	4,999	—2,401	—2,375	—26
See A. Voted.					
D.—Contingencies. . . . .	58,700	56,477	—2,223	—5,450	+3,227
Non-issue of some publications and non-payment of bills for others (Rs. 4,100) and economy (Rs. 1,350). This was counterbalanced by adjustment of Rs. 3,227, at the instance of Government, representing belated claims preferred by the Central Publication Branch.					
E.—Payments to Railways and Provincial Governments for Frontier Trade Registration . . . . .	15,000	14,901	—99	—100	+1
F.—Cotton Industry Statistics :					
F. 1.—Pay of Establishments . . . . .	6,436	6,400	—36	..	—36
F. 2.—Other Charges . . . . .	1,564	1,410	—154	..	—154
G.—Payments to Railways and Steamship Companies in connection with the compilation and publication of Rail and River-Borne Statistics relating to Raw Cotton :					
G. 2.—Other Charges . . . . .	10,000	9,936	—64	—35	—29
Totals { Non-voted . . . . .	33,770	33,780	+10	..	+10
{ Voted . . . . .	3,21,000	2,91,434	—29,566	—31,995	+2,429

## NOTE.

Non-utilisation of the provision for certain new items provided under sub-heads A and B is mainly responsible for the saving of Rs. 29,566 under this Grant. The surrender of Rs. 31,995 proved excessive owing to adjustment of a belated charge under sub-head D.

(a) Sanctioned on 23rd March.

## GRANT No. 64—CENSUS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray Expenses in connection with CENSUS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net Reappropriation or surrender.	Remainder. un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS."</b>					
<b>A.—Superintendence :</b>					
A. 1—Pay of Officers :					
<i>Non-voted</i> O. 2,57,899 }					
S. (a) 3,000 }	2,60,899	2,14,690	—46,209	..	—46,209
Change of personnel between voted and non-voted (Rs. 21,000); also inclusion of oversea <sup>9</sup> pay (Rs. 8,000) and over-estimation.					
Voted O. 41,640 }					
S. (b) 10,400 }	52,040	70,726	+18,686	+12,759	+6,927
Change of personnel between voted and non-voted.					
A. 2.—Pay of Establishments :					
O. 74,406 }					
S. (b) 3,500 }	77,906	79,640	+1,734	+5,466	—3,732
Under-estimate.					
A. 3.—Allowances, Honoraria, etc. :					
<i>Non-voted</i> . . . . .	42,101	37,141	—4,960	—3,673	—1,287
Change of personnel between voted and non-voted.					
Voted O. 33,434 }					
S. (b) 2,200 }	35,634	36,185	+551	+3,332	—2,781
A. 4.—Contingencies :					
O. 67,768 }					
S. (b) 1,900 }	69,668	62,433	—7,235	—826	—6,409
Mainly wrong provision of about Rs. 6,000 in Burma for cost of papers, etc., instead of under sub-head E.					
A. 5.—Grants-in-aid, Contributions, etc.	..	3,889	+3,889	+2,873	+1,016
Represents passage contribution. The reappropriation proved inadequate owing to charges in Burma and Assam.					
<b>B.—Enumeration :</b>					
B. 1.—Pay of Establishments :					
O. 30,698 }					
S. (b) 23,700 }	59,398	28,211	—31,187	—14,602	—16,585
Mainly over-estimation in Bombay (Rs. 14,000), United Provinces (Rs. 7,000) and Bengal <sup>1</sup> (Rs. 7,000).					
B. 2.—Allowances, Honoraria, etc.					
<i>Non-voted</i> . . . . .	..	1,774	+1,774	+800	+974
Unforeseen expenditure. The reappropriation proved inadequate due mainly to charge in United Provinces (Rs. 724).					
Voted O. 39,921 }					
S. (b) 1,13,800 }	1,53,721	1,28,079	—25,642	+21,696	—47,338
Mainly over-estimation in Bombay (Rs. 31,500).					

(a) Sanctioned on 4th October.

(b) Voted on 18th February.

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Enumeration—concl'd.</b>					
B. 3.—Contingencies :					
<i>O.</i> 52,905 }					
<i>S. (b)</i> 56,200 }	1,09,105	94,365	—14,740	+16,816	—31,556
Mainly over-estimation in Bombay (Rs. 18,000).					
<b>C.—Abstraction and Compilation :</b>					
C. 1.—Pay of Establishments.	17,113	5,741	—11,372	—6,264	—5,108
Establishment in N. W. F. Province not entertained in 1930-31 (Rs. 7,200), and late opening of offices in other Provinces.					
C. 2.—Allowances, Honoraria, etc. . . . .	3,625	1,963	—1,662	—345	—1,317
See C. 1.					
C. 3.—Contingencies :					
<i>O.</i> 99,991 }					
<i>S. (b)</i> 7,100 }	1,07,091	80,585	—26,506	—12,770	—13,736
The provision for construction of temporary office not required in Assam (Rs. 5,200), smaller expenditure in Bengal (Rs. 12,000) and certain charges in Madras debitable to sub-head E wrongly provided for here (Rs. 10,000).					
<b>D.—Miscellaneous Staff:</b>					
<i>O.</i> 48,840 }					
<i>S. (b)</i> 19,300 }	68,140	31,461	—36,679	—35,895	—784
The provision in several Provinces remained unutilised mainly in India (Rs. 13,000), Punjab (Rs. 7,500), Bihar and Orissa (Rs. 6,900) and Central Provinces (Rs. 10,200).					
<b>E.—Printing and other Stationery Charges :</b>					
<i>O.</i> 3,23,659 }					
<i>S. (b)</i> 71,900 }	3,95,559	3,99,328	+3,769	+7,633	—3,864
Mainly in Madras due to wrong provision for connected charges under C. 3 (q. v.)					
<b>TOTALS</b> { <i>Non-voted</i> . . .	3,03,000	2,57,494	—45,506	..	—45,506
<i>Voted</i> . . .	11,49,000	10,18,717	—1,30,283	—3,000	—1,27,283

## NOTES.

1. Total progressive expenditure upto 31st March 1931 on the decennial Census held in 1931- was Rs. 12,97,496.

2. This being a new Grant, accurate estimating and control were difficult and this to some extent accounts for the large variations under several sub-heads. It is a common feature of new schemes that the estimates are pitched too high, especially under "pay of establishments" and "Contingencies" and some lump deduction for probable savings is generally desirable in such cases.

(b) Voted on 18th February.

## GRANT No. 65—EMIGRATION—INTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Expenses in connection with EMIGRATION—INTERNAL.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving— Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>MAJOR HEAD "37.—MISCELLANEOUS DEPARTMENTS."</b>					
<b>A.—Expenditure in Assam:</b>					
A. 1.—Administrative Estab- lishment:					
A. 1. (1).—Pay of Establish- ments . . . . .	8,672	8,117	—555	..	—555
A. 1. (2).—Other Charges . . . . .	260	135	—65	..	—65
A. 2.— <i>Deduct</i> —Contribution by Assam Government . . . . .	—4,932	—4,376	+556	..	+556
Smaller outlay on pay of establishment.					
A. 3.—Medical Establishment:					
A. 3. (1).—Pay of Establish- ments . . . . .	5,551	5,481	—70	—300	+230
A. 3. (2).—Other Charges . . . . .	3,159	3,048	—111	+286	—397
Reappropriation was unnecessary.					
A. 4.—Grants-in-aid, Contribu- tions, etc. . . . .	50	31	—19	+85	—104
A. 5.—Works . . . . .	300	454	+154	+526	—372
Under-estimation; final savings due to non-execution of certain works as anticipated.					
A. 6.—Reserve . . . . .	4,000	..	—4,000	—1,077	—2,923
Due to no epidemic among immigrants.					
<b>B.—Other Expenditure:</b>					
B. 1.—Pay of Officers . . . . .	13,200	13,573	+373	+380	—7
B. 2.—Pay of Establishments . . . . .	3,400	3,562	+162	+262	—100
B. 3.—Allowances, Honoraria, etc.:					
Non-voted O. 400 }					
S. (a) —400 }					
Voted . . . . .	700	636	—64	—60	—4
B. 4.—Contingencies . . . . .	1,800	1,420	—380	—80	—300
Economy.					
B. 5.—Grants-in-aid . . . . .	6,000	6,000	..	..	—
B. 6.—Charges transferred from Grant No. 66 (Emigration-External):					
Non-voted . . . . .	600	600	..	..	..
Voted . . . . .	1,900	1,860	—40	—22	—18
B. 7.—Establishment Charges paid to Provincial Governments:					
O. 5,000 }					
S. (a) —1,400 }	3,600	3,375	—225	—	—225
<b>Totals</b>					
Non-voted . . . . .	10,200	9,975	—225	..	—225
Voted { Gross . . . . .	42,932	38,317	—4,615	..	—4,615
{ Deductions . . . . .	—4,932	—4,376	+556	..	+556
{ Net . . . . .	38,000	33,941	—4,059	..	—4,059

(a) Sanctioned on 19th February.

## GRANT No. 66—EMIGRATION—EXTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Expenses in connection with EMIGRATION—EXTERNAL.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
MAJOR HEAD.—“ 37—MISCELLANEOUS DEPARTMENTS.”							
A.—Emigration Agents in Other Countries :							
A. 1.—Pay of Officers :							
Non-voted O.	41,400 }						
S. (a)	—3,368 }	38,032	38,121	+89	—716		
Voted O.	46,400 }						
S. (b)	2,500 }	48,900	48,261	—639	+295		
A. 2.—Pay of Establishments	23,400	22,902	—498	+55	—553		
A 3.—Grants-in-aid, Contributions, etc. :							
O.	1,400 }						
S. (c)	—486 }	914	719	—195	—194		
Appointment of an officer of the Central Government as Agent in Ceylon.							
A. 4.—Other Charges							
Non-voted. O.	12,300 }						
S. (a)	—1,314 }	10,986	10,922	—64	..		
Voted O.	70,500 }						
S. (b)	4,500 }	75,000	75,968	+968	+1,090		
B.—Emigration Establishment in India :							
B. 1.—Pay of Officers :							
Non-voted . . . . .	8,400	9,341	+941	+856	+85		
Mainly under leave salary in Madras.							
Voted . . . . .	16,600	15,531	—1,069	—1,067	—2		
Partly to change of incumbents.							
B. 2.—Pay of Establishments .	28,616	29,580	+964	+1,338	—374		
Under-estimated originally.							
B. 3.—Allowances, Honoraria, etc.							
Non-voted O.	1,100 }						
S. (d)	—219 }	881	429	—452	—496		
Less touring by the Protector of Emigrants, Madras.							
Voted . . . . .	8,904	6,794	—2,110	—1,776	—334		
Less touring chiefly in Madras (Rs. 1,582).							
B. 4.—Other Charges	10,480	9,789	—691	—393	—298		
Chiefly in Madras (Rs. 496) due to reduction in rates of electricity and telephone, etc.							
B. 5.—Deduct—Share of Charges in Bengal transferred to “Emigration—Internal” (Grant No. 65) :							
Non-voted . . . . .	—600	—600	..	..	..		
Voted . . . . .	—1,900	—1,860	+40	+40	..		
D.—Charges in connection with the enquiry on the high mortality amongst Indian emigrants returning to India on board the S. S. Sutlej . . . . .							
The orders of the Government of India for the enquiry were issued during the course of the year.							
Totals {	Non-voted {	Gross .	59,213	59,532	+319	..	+319
		Deductions .	—600	—600	..	..	..
		Net .	58,613	58,932	+319	..	+319
		Gross .	2,11,900	2,09,170	—2,730	—113	—2,617
		Deductions .	—1,900	—1,860	+40	+40	..
		Net .	2,10,000	2,07,310	—2,690	—73	—2,617

## NOTE.

The total receipts realised during 1930-31 on account of Emigration fees (external) amounted to Rs. 1,32,409.

(a) Sanctioned on 30th March.

(b) Voted on 18th February.

(c) Sanctioned on 19th February,—Rs. 406 ; and 30th March,—Rs. 80.

(d) Sanctioned on 16th February.



## GRANT No. 67.—JOINT STOCK COMPANIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Salaries and Expenses in connection with JOINT STOCK COMPANIES.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD " 37.—MISCELLANEOUS DEPARTMENTS."						
A.—Pay of Officers . . . . .	49,232	43,009	—6,223	—4,433	—1,790	
B.—Pay of Establishments . . . . .	44,923	44,578	—345	+350	—695	
C.—Allowances, Honoraria, etc.						
<i>Non-voted</i> . . . . .						
<i>O.</i> . . . . .						
<i>S. (a)</i> 702 } . . . . .	702	1,531	+829	..	+829	
Cost of passages in Bombay.						
Voted . . . . .	4,586	3,910	—676	—100	—576	
Partly to stoppage of certain Punjab local allowances.						
D.—Contingencies . . . . .	17,059	16,412	—647	+550	—1,197	
E.—Establishment Charges paid to Provincial Governments :						
E. 1.—Madras . . . . .	15,000	15,000	..	..	..	
E. 2.—United Provinces :						
<i>Non-voted</i> . . . . .	7,000	7,006	+6	..	+6	
Voted . . . . .	2,700	2,909	+209	+259	—50	
Due to rounding of original estimates.						
E. 3.—Burma						
<i>Non-voted</i> . . . . .	1,000	1,228	+228	..	+228	
Change in personnel.						
Voted . . . . .	3,500	2,767	—733	..	—733	
See E. 3 Non-voted.						
Totals {	<i>Non-voted</i> . . . . .	8,702	9,765	+1,063	..	+1,063
	Voted . . . . .	1,37,000	1,28,585	—8,415	—3,374	—5,041

## NOTE.

Total fees on account of registration of Joint Stock Companies during 1930-31 amounted to Rs. 2,19,707.

(a) Sanctioned on 16th January.

## GRANT No. 68.—MISCELLANEOUS DEPARTMENTS.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of MISCELLANEOUS DEPARTMENTS.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reap-propriation or surrender. Rs.	Remainder un-adjusted + or —. Rs.
<b>MAJOR HEAD—" 37-MISCELLANEOUS DEPARTMENTS ".</b>					
<b>A.—Imperial Library :</b>					
A. 1.—Pay of Officers					
Non-voted O. 2,400 } S. (a) — 222 }	2,178	2,178	..	..	..
Voted . . . . .	9,500	9,000	—500	—500	..
A. 2.—Pay of Establishments .	36,500	34,015	—2,485	—2,440	—45
Under temporary establishment.					
A. 3.—Purchase of Books and Publications . . . . .	20,500	20,000	—500	—500	..
A. 4.—Other Expenses including Allowances, Honoraria, etc.					
Non-voted O. 600 } S. (a) —600 }	..	..	..	..	..
Voted . . . . .	11,700	9,681	—2,019	—1,250	—769
Mainly under travelling allowance (Rs. 1,600) as some members did not attend the Council meetings.					
A. 5.—Deduct—Amount recovered from the Bengal Government . . . . .	—20,000	—20,000	..	..	..
B.—Examinations	58,100	54,293	—3,807	—889	—2,918
Under travelling allowance due to non-receipt of claims of certain candidates called in for interview late in the year.					
<b>C.—Explosives :</b>					
C. 1.—Pay of Officers :					
Non-voted O. 24,000 } S. (b) 1,200 }	25,200	27,300	+2,100	+2,100	..
Special pay sanctioned for the Chief Inspector for a part of the year.					
Voted . . . . .	14,100	14,176	+76	+76	..
C. 2.—Pay of Establishments .	23,000	22,689	—311	—306	—5
C. 3.—Travelling Allowances :					
Non-voted O. 7,700 } S. (c) —600 }	7,100	4,875	—2,225	—2,000	—225
Under inspection tours of Chief Inspector.					
Voted . . . . .	18,000	16,588	—1,412	—1,400	—12
Less inspection by an Inspector of Explosives.					
C. 4.—Other Expenses :					
Non-voted . . . . .	100	..	—100	—100	..
Voted . . . . .	6,200	5,974	—226	—185	—41

(a) Sanctioned on 19th February.

(b) Sanctioned on 8th January.

(c) Sanctioned on 23rd March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Sav. ng —.	Net reap- propriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Explosives—concl'd.</b>					
C. 5.—Establishment and Other Charges paid to Other Governments, Depart- ments, etc. . . . .	200	15	—185	—185	..
Very little analytical work done on behalf of this department.					
<b>D.—Controller of Patents and Designs :</b>					
D. 1.—Pay of Officers . . . . .	41,000	36,335	—4,665	—4,664	—1
Late appointment of new Examiners of Patents (Rs. 3,564).					
D. 2.—Pay of Establishments . . . . .	28,500	37,592	—908	—770	—138
D. 3.—Allowances, Honoraria, etc. . . . .	2,100	1,730	—370	—370	..
D. 4.—Charges for Printing Patent Specifications . . . . .	18,000	35,412	+17,412	+19,179	—1,767
Arrear charges for 1929-30.					
D. 5.—Contingencies . . . . .	7,500	7,169	—331	—110	—221
<b>E.—Actuary to the Government of India :</b>					
E. 1.—Pay of Officers :					
Non-voted . . . . .	4,200	4,194	—6	..	—6
Voted . . . . .	13,800	13,847	+47	+47	..
E. 2.—Pay of Establishments . . . . .	4,500	1,800	—2,700	—2,700	..
E. 3.—Other Charges :					
Non-voted O. 300 } . . . . .	76	76	..	..	..
S.(d)—224 } . . . . .					
Voted . . . . .	1,400	1,024	—376	—323	—53
Less touring.					
<b>F.—Indian War Memorial :</b>					
F. 1.—Pay of Establishments . . . . .	5,200	5,156	—44	..	—44
F. 2.—Other Charges . . . . .	2,200	2,150	—50	..	—50
<b>G.—Miscellaneous—Bushire Coal Depot :</b>					
G. 1.—Pay of Establishments . . . . .	500	480	—20	..	—20
G. 2.—Other Charges . . . . .	700	545	—155	..	—155
G. 4.—Deduct—Recoveries . . . . .	—4,500	—1,372	+3,128	..	+3,128
Coal was not sold to the extent anticipated.					
<b>H.—Miscellaneous—</b>					
Other charges . O. . . . .	5,420	5,419	—1	..	—1
S. (e) 5,420 } . . . . .					
<b>I. Broadcasting</b>	2,67,000	..	—2,67,000	—2,67,000	..
Lump provision made under this sub-head, but transferred to new sub-heads I. 1 to I.5 subsequently.					
I. 1.—Pay of Officers . . . . .	..	17,203	+17,203	+17,500	—297
I. 2.—Pay of Establishments . . . . .	..	62,975	+62,975	+63,300	—325
I. 3.—Allowances, Honoraria, etc., . . . . .	..	4,670	+4,670	+7,800	—3,130
The final saving due to non-utilisation of provision connected with deputation to Europe of an officer to study wireless developments.					
I. 4.—Supplies and services . . . . .	..	1,32,290	+1,32,290	+1,34,400	—2,110
I. 5.—Contingencies :					
O. . . . .	9,000	61,266	+52,266	+51,000	+1,266
S. (f) 9,000 } . . . . .					

(d) Sanctioned on 23rd January.

(e) Sanctioned on 27th February.

(f) Voted on 18th February.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving.	Net reap- propriation or surrender.	Remainder un- adjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>J.—Courts of Enquiry and Board of Conciliation constituted under the Trade Disputes Act, 1929 :</b>							
J. 1.—Pay of Officers	1,000	..	—1,000	—1,000	..		
The Courts of Enquiry and Board not appointed. This accounts for the savings under J. 2 to J. 4 also.							
J. 2.—Pay of Establishments	1,200	..	—1,200	—1,200	..		
J. 3.—Allowances, Honoraria, etc.	1,500	..	—1,500	—1,500	..		
J. 4.—Other Charges	6,300	..	—6,300	—6,300	..		
<b>K.—English Charges (High Commis- sioner) on Stores</b>	2,000	1,067	—933	..	—933		
Carry forward of liabilities to 1931-32.							
<b>L.—Loss or Gain by Exchange</b>	..	15	+15	..	+15		
<b>Totals</b> {	{ <i>Non-voted</i> .	<i>Gross</i> .	45,474	45,067	—407	..	—407
		<i>Deductions</i> .	—4,500	—1,372	+3,128	..	+3,128
		<i>Net</i> .	40,974	43,695	+2,721	..	+2,721
	{ <i>Voted</i> .	<i>Gross</i> .	6,20,000	6,08,132	—11,868	—290	—11,578
		<i>Deductions</i> .	—20,000	—20,000	..	..	..
		<i>Net</i> .	6,00,000	5,88,132	—11,868	—290	—11,578

## NOTE.

Total receipts on account of Patent fees realised during 1930-31 amounted to Rs. 2,08,099.

## GRANT No. 69.—INDIAN STORES DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the INDIAN STORES DEPARTMENT.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD—"37-A.—INDIAN STORES DEPARTMENT".</b>					
<b>A.—Headquarters Establishment :</b>					
<b>A. 1.—Pay of Officers :</b>					
<i>Non-voted</i> . O. 51,700 } S.(a) 7,700 }	59,400	36,655	—22,745	—22,720	—25
Contrary to expectations an officer was on leave out of India.					
Voted . . . . .	2,46,600	2,23,036	—23,564	—23,510	—54
Partly to pay of some leave reserve officers, provision for whom was made under this head, being debited to other offices to which they were attached.					
A. 2.—Pay of Establishments .	3,18,700	2,85,052	—33,648	—30,820	—2,828
Partly to abolition of one post.					
<b>A. 3.—Allowances, Honoraria, etc. :</b>					
<i>Non-voted</i> . O. 1,700 } S. (a) 2,370 }	4,070	3,396	—674	..	—674
Under travelling and hill journey allowances.					
Voted . . . . .	85,000	85,919	+919	+2,400	—1,481
A. 4.—Supplies and Services .	30,500	31,181	+681	+750	—69
Certain instruments had to be renewed and repaired.					
A. 5.—Contingencies . . .	42,600	46,554	+3,954	+5,200	—1,246
Purchase of furniture, for which no provision existed ; also under postage and telegram charges.					
A. 6.—Grants-in-aid, Contributions, etc. O. 600 } S.(a) 130 }	730	4,445	+3,715	+3,720	—5
Final adjustment of passages of an officer on his permanent transfer from the Railways					
<b>B.—Purchase Circles :</b>					
B. 1.—Pay of Officers . . .	76,900	76,249	—651	—620	—31
B. 2.—Pay of Establishments .	80,300	76,519	—3,781	—3,180	—601
B. 3.—Allowances, Honoraria, etc. . . . .	18,700	18,491	—209	+620	—329
B. 4.—Supplies and Services .	..	392	+392	+400	—8
Unforeseen loss written off.					
B. 5.—Contingencies . . .	16,400	18,792	+2,392	+2,800	—408
Under advertisement and postage and telegram charges.					
<b>C.—Inspection Circles :</b>					
C. 1.—Pay of Officers . . .	2,47,000	2,67,885	+20,885	+19,270	+1,615
See A. 1.—Voted.					
C. 2.—Pay of Establishments .	2,09,500	1,90,788	—18,712	—16,890	—1,822
C. 3.—Allowances, Honoraria, etc. . . . .	92,300	98,061	+5,761	+8,980	—3,219
Under transfer travelling allowance.					
C. 4.—Supplies and Services .	1,10,700	92,587	—18,113	—15,230	—2,883
Fewer inspections by the London Stores Department.					
C. 5.—Contingencies . . .	28,100	29,839	+1,739	+3,190	—1,451
On furniture and postage and telegram charges.					

(a) Sanctioned on 7th February.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D.—Government Test Houses :</b>					
D. 1.—Pay of Officers . . . . .	60,100	59,463	—637	—440	—197
D. 2.—Pay of Establishments . . . . .	1,22,600	1,17,732	—4,868	—4,600	—268
D. 3.—Allowances, Honoraria, etc. . . . .	14,500	12,142	—2,358	—1,930	—428
Provision for a house rent allowance not utilised.					
D. 4.—Supplies and Services . . . . .	18,300	18,435	+135	+490	—355
D. 5.—Contingencies . . . . .	17,040	15,692	—1,308	—1,010	—298
Under office expenses and miscellaneous.					
<b>E.—Metallurgical Inspectorate :</b>					
E. 1.—Pay of Officers . . . . .	1,02,100	95,607	—7,093	—6,880	—213
Drawal of leave salary out of India.					
E. 2.—Pay of Establishments . . . . .	58,800	52,044	—6,756	—5,970	—786
E. 3.—Allowances, Honoraria, etc. : . . . .	8,100	11,536	+3,436	+3,560	—124
Payment of passages for which no provision existed.					
E. 4.—Supplies and Services . . . . .	12,000	12,475	+475	+2,560	—2,085
Purchase of a certain apparatus in India. See sub-head 'G'.					
E. 5.—Contingencies . . . . .	6,400	6,407	+7	+490	—483
<b>F.—Works:</b>					
F. 1.—Inspection Circles . . . . .	1,000	984	—16	+20	—36
F. 2.—Government Test Houses . . . . .	3,500	3,416	—84	..	—84
F. 3.—Metallurgical Inspectorate . . . . .	7,300	13,372	+6,072	+6,700	—628
Connected with the construction of an officer's bungalow which could not be completed during 1929-30.					
<b>G.—English Charges (High Commissioner) on Stores . . . . .</b>	9,000	3,724	—5,276	—5,000	—276
Mainly due to purchase in India and partly to reduction in prices.					
<b>H.—Loss or Gain by Exchange . . . . .</b>	..	50	+50	+50	..
<b>I.—Deduct—Recoveries from Commercial Departments and Undertakings of Central Government and from Provincial Governments for Services rendered by the Indian Stores Department :</b>					
I. 1.—Departmental charges recovered from Indenting Departments on account of purchase of Stores . . . . .	—3,47,000	—3,71,195	—24,195	..	—24,195
Partly to recoveries from company-managed State Railways having been taken as deduction from expenditure but erroneously included in the original estimates under revenue and partly to larger carry over from 1929-30.					
I. 2.—Departmental charges recovered from Indenting Departments on account of Inspection of Stores . . . . .	—2,72,000	—3,03,058	—31,058	..	—31,058
See I. 1.					
I. 3.—Inspection fees recovered by Inspection Circles . . . . .	—3,76,000	—2,88,613	+87,387	..	+87,387
Is the result of fall in value of stores inspected on behalf of outside bodies.					
I. 4.—Testing fees recovered by the Government Test House . . . . .	—62,000	—42,693	+19,307	..	+19,307
Partly due to no recovery having been made from the Army Department for advisory and experimental work pending final decision on the question and partly to partial or comparatively simple tests having been requisitioned in several cases.					
I. 5.—Testing and Inspection fees recovered by the Metallurgical Inspector, Jamshedpur . . . . .	—53,000	—1,03,459	—1,10,459	..	—1,10,459
See I. 1.					

Major Head and Sub-head.		Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
J.—Deduct—Probable Savings :						
Non-voted . . .		—19,000	..	+19,000	+19,000	..
		Fully realised.				
Voted . . .		—31,000	..	+31,000	+31,000	..
		Fully realised.				
Totals	Non-voted . . .	45,200	44,496	—704	..	—704
	Gross . . .	20,13,000	19,63,824	—49,176	—27,600	—21,576
	Deductions . . .	—11,10,000	—11,69,018	—59,018	..	—59,018
	Net . . .	9,03,000	7,94,806	—1,08,194	—27,600	—80,594

## NOTE.

The large voted saving under the grant occurs mainly under sub-head I. 5. This is explained as due to three factors. The sub-head is a new one in these accounts. In previous years such recoveries as the sub-head deals with were treated as receipts and so did not affect the appropriation accounts and lack of experience of the new system made estimating more difficult. Moreover, there was a larger carry-over of these recoveries from 1929-30 than was anticipated when the budget was framed. Also the estimates were framed on the assumption that recoveries from Company-managed State Railways would be treated as receipts and not as deductions from expenditure; they were actually accounted for, in accordance with the rules on the subject, as *minus* expenditure like recoveries from other departments.

It is stated by the Industries and Labour Department that the revised estimates framed during the course of the year indicated the need of modifications under sub-heads I. 1 to I. 5. No formal reappropriations were, however, made under a misapprehension that the major sub-head I for "Recoveries" constituted a single sub-head under the Grant.

## Detailed Statement of Expenditure on Works—(Sub-head “F”).

Works.	Budget allotment. Rs.	Expendi- ture. Rs.
<b>Major Works.—</b>		
1. Extension of chemical laboratory Government Test House, Alipore . . . . .	..	109
Estimate Rs. 60,000; expenditure to end of 1930-31 Rs. 60,065; Funds provided by reappropriation; work completed.		
2. Construction of an officer's bungalow, Jamshedpur . . . . .	..	7,479
Estimate Rs. 26,000; expenditure to end of 1930-31 Rs. 25,679; Funds provided by reappropriation; work completed.		

**Minor Works.—***Nil.*

Total	..	7,588
-------	----	-------



# A **PROFIT AND LOSS ACCOUNT OF THE INDIAN STORES DEPARTMENT FOR 1929-30 and 1930-31.**

Dr.	1930-31.														
	Total for 1929-30. Rs.	Serial No.	Particulars.	Commer- cial.		Non- commercial		Total. Rs.	Serial No.	Particulars.	Commer- cial.		Non- commercial		Total. Rs.
				Rs.		Rs.					Rs.		Rs.		
	7,01,283	1.	To pay of officers	6,26,585	1,31,710	7,58,295	9,64,185	1.	By recoveries on account of fees for tests, inspections, etc., made from government department, railways, private firms and individuals	6,95,298	1,05,736	8,01,034			
	7,01,131	2.	To pay of establishment	5,68,409	1,53,726	7,22,135		2.	By 1 per cent. inspection charges	3,70,761	..	3,70,761			
	2,04,216	3.	To allowances	1,90,488	30,057	2,20,545		3.	By 1 per cent. purchase charges	4,52,794	..	4,52,794			
	600	4.	To grants-in-aid	3,975	470	4,445		4.	By miscellaneous receipts	35,070	941	36,011			
	1,74,957	5.	To supplies and services	1,04,965	45,037	1,50,002		5.	By charges for tests, etc., made on behalf of other branches of the department	10,021	73,114	83,135			
	1,10,311	6.	To contingencies	93,138	24,146	1,17,284		6.	By net loss for the year.	5,94,607	3,39,348	9,33,955			
	10,551	7.	To petty construction and ordinary repairs	6,853	3,332	10,185									
	47,358	8.	To leave salary and overseas pay paid in England	64,567	10,796	84,363									
	1,21,163	9.	To pensionary charges	75,108	12,151	87,259									
	42,766	10.	To government contribution to provident fund	40,295	9,526	49,821									
	60,029	11.	To interest on capital outlay	28,679	37,596	66,205									
	21,998	12.	To depreciation charges	15,207	13,347	28,554									
	38,436	13.	To stationery and printing	32,432	6,432	38,864									
	2,22,875	14.	To cost of audit and accounts	2,22,838	24,760	2,47,598									
	..	15.	To services rendered by other branches, etc.	76,082	7,053	83,135									
	24,57,674	Total		21,58,551	5,19,139	26,77,690	24,57,674	Total		21,58,551	5,19,139	26,77,690			

(a) The figures cannot be eliminated from both the sides as the receipts of the branches carrying out the tests have been treated as wholly non-commercial (Government Test House, Calcutta), wholly commercial (Metallurgical Inspectorate and Government Test House, Bombay), while the branches served have been treated as partly commercial.

Note 1.—This statement represents consolidated figures relating to several organisations.

Note 2.—The figures included in the above statement represent audited figures.

Note 3.—The non-commercial activities of the Department have been disentangled by the Chief Controller of Stores, Indian Stores Department, in consultation with the Director of Commercial Audit and the Audit Officer, Indian Stores Department, and with the approval of the Government of India.

The explanations of big variations are given below :—

*Debit side—*

- Heads 1 and 2.*—Larger expenditure due chiefly to (i) certain appointments kept vacant during 1929-30, having been filled up during 1930-31, and (ii) to increments.
- Head 3.*—The increase is mainly due to (i) reasons given in clause (i) against heads 1 and 2 to (ii) larger expenditure on transfers.
- Head 4.*—The increase is due to adjustment of cost of passages taken by an officer permanently transferred to this Department.
- Head 5.*—The decrease is mainly due to (i) smaller expenditure on inspection of material by the London Store Department in the country of origin and to (ii) smaller expenditure on the purchase of chemicals and apparatus for the Government Test House, Calcutta.
- Head 6.*—The increase is due chiefly to (i) part of the bill journey charges for 1929-30 having been drawn during 1930-31, and to (ii) larger expenditure under postage and telegram charges.
- Head 8.*—The increase is mainly due to payment from the Home Treasury, London, of arrears sterling overseas pay to certain officers.
- Head 9.*—The decrease is due to revision of the formula for the calculation of pensionary charges.
- Head 10.*—Same remarks as against heads 1 and 2.
- Head 11.*—Due to (i) larger capital outlay; and (ii) increase in the rate of interest.
- Head 12.*—Due to larger capital outlay.
- Head 14.*—Increase due to creation of several additional appointments in the Audit Office.

*Credit side—*

- Head 1.*—The fall in revenue is due to reduction in inspection work on outside orders.
- Head 2 and 3.*—The rise in the revenue is due to the services of the Department having been utilised to a greater extent.
- Head 4.*—The receipts for 1929-30 included a special item of about Rs. 20,000 on account of recovery of leave salary pertaining to previous year from other Departments.

S. C. GUPTA,  
Audit Officer, Indian Stores Department.

Statement comparing the figures of the Profit and Loss Account of the Indian Stores Department for 1930-31, shown in Annexure "A", with those shown on page 41 of the Administration Report of the Indian Stores Department, for 1930-31.

Dr. 1930-31. Cr.

Particulars.	Profit and Loss Account. Rs.	Adminis- tration Report. Rs.	Profit and Loss Account More + Less-. Rs.	Particulars.	Profit and Loss Account. Rs.	Adminis- tration Report. Rs.	Profit and Loss Account More + Less-. Rs.
1. To pay of officers . . .	7,58,295	7,58,443	+1,852	1. By recoveries on account of fees for tests, inspections, etc., made from government departments, railways, private firms and individuals . . .	8,01,034	8,02,144	-1,110
2. To pay of establishment . . .	7,22,135	7,22,573	-438	2. By 1 per cent. Inspection charges . . .	3,70,761	3,71,037	-276
3. To allowances . . .	2,29,545	2,29,449	+96	3. By 1 per cent. purchase charges . . .	4,52,794	4,52,794	..
4. To grants-in-aid . . .	4,445	181	+4,264	4. By miscellaneous receipts . . .	36,011	32,205	+3,806
5. To supplies and services . . .	1,50,002	1,45,170	+4,832	5. By Services rendered to other branches of the department . . .	83,135	9,24,759	+83,135
6. To contingencies . . .	1,17,284	1,16,190	+1,094	6. By net loss for the year . . .	9,33,955	9,24,759	+9,196
7. To petty constructions & repairs . . .	10,185	10,293	-108				
8. To leave Salary and overseas pay paid in England . . .	84,363	84,363	..				
9. To pensionary charges . . .	87,259	87,259	..				
10. To government contribution to provident fund . . .	49,821	49,984	-163				
11. To interest on capital outlay . . .	60,205	65,914	+291				
12. To depreciation charges . . .	28,554	28,529	+25				
13. To stationery and printing . . .	38,864	38,004	+860				
14. To cost of audit and accounts . . .	2,47,593	2,48,587	-989				
15. To services rendered by other branches of the department . . .	83,135	..	+83,135				
Total . . .	26,77,690	25,82,939	+94,751	Total . . .	26,77,690	25,82,939	+94,751

1. The figures shown in the Administration Report for 1930-31, represent actuals up to March, 1931, preliminary while those in the Profit and Loss Account are final figures for the year and include adjustment made in March, 1931, final and supplementary.

#### Debit side—

Heads 1, 2, 3, 4, 6, 10 and 14.—Due to adjustment in March, 1931, final and supplementary.  
Head 5.—Due to (a) adjustment in March, 1931, Final and Supplementary (Rs. 536), (b) Inspection charges on stores which were not debited in the High Commissioner's account (Rs. 4,319), and (c) treatment of a further amount as capital (—Rs. 23).

Head 7.—Due to treatment of a further amount as capital.

Head 11.—Due to increase in the rate of interest.

Heads 12 and 13.—Due to amount short accounted for as depreciation charges in the Administration Report.

Head 15.—This figure cannot be eliminated from both sides for the reason given in footnote remarks (a) in Annexure "A". The corresponding figure on the credit side is against serial No. 5.

*Credit side—*

*Heads 1, 3 and 4.*—Duo to adjustment in March, 1931, final and supplementary.  
*Head 2.*—Duo to adjustment in March, 1931, final and supplementary (—Rs. 6,058), and amount of fees earned but not realised which was short accounted for in the Administration Report (Rs. 5,782).

*Head 5.*—*Note* remarks against serial No. 15 on the debit side.

3. The net result of these variations is that the loss in the Profit and Loss account is, as compared with the corresponding figures in the Administration Report, more by Rs. 9,196.

## B

PROFIT AND LOSS ACCOUNT OF THE PURCHASE BRANCHES OF THE INDIAN STORES DEPARTMENT FOR THE YEARS 1929-30 AND 1930-31.

Dr.	Total for 1929-30.	Serial No.	Particulars.	1930-31.		Total for 1929-30.	Serial No.	Particulars.	1930-31.		Cr.
				Rs.	Commercial, commercial.				Rs.	Non-commercial, commercial.	
				Rs.	Rs.				Rs.	Rs.	
1,85,392	1.	To pay of officers	2,01,518	19,440	2,20,958	..	1.	By recoveries of fees for tests, etc., from government departments, railways, private firms and individuals	..	..	..
1,92,045	2.	To pay of establishment	2,60,598	13,031	2,73,629		2.	By 1 per cent. inspection charges	4,17,143	..	..
56,709	3.	To allowances, honoraria, etc.	74,508	4,748	79,256		3.	By 1 per cent. purchase charges	24,224	..	..
600	4.	To grants-in-aid	3,883	431	4,314		4.	By miscellaneous receipts	3,51,972	..	..
15	5.	To supplies and services	9,213	..	9,213		5.	By net Loss for the year	51,188	51,188	4,49,487
..	6.	To petty construction and repairs	88	..	88						
10,483	7.	To contingencies	21,214	470	21,684				4,52,794	..	4,52,794
48,991	8.	To pensionary charges	41,895	2,772	44,667				19,368	..	19,368
9,530	9.	To Government contribution to provident fund	12,513	997	13,510				3,98,299	3,98,299	
20,732	10.	To leave salary and overseas pay paid in England	26,121	2,077	28,198						
..	11.	To interest on capital outlay	324	..	324						
..	12.	To depreciation charges	152	..	152						
74,175	13.	To share of headquarters administration charges	85,897	4,480	90,377						
68,863	14.	To share of charges of inspection circles debited to purchase branches.	..	..	..						
67,404	15.	To cost of audit and accounts	87,105	2,670	89,775						
3,470	16.	To stationery and printing charges (including cost of government publications)	3,231	72	3,303						

## 17. To services rendered by :

39,737

(i) Government Test

House, Calcutta .

34,764

34,764

6,193

(ii) Government Test

House, Bombay .

7,403

7,403

..

(iii) Metallurgical Ins-

pectorate . .

34

34

7,93,339

Total

8,70,461

51,188

9,21,649

Total

8,70,461

51,188

9,21,649

(a) The figure against this head comes to Rs. 86,543 which has been distributed to the various heads of account, instead of being shown in lump.

*Note 1.*—This statement represents consolidated figures relating to several organisations.

*Note 2.*—The figures included in the above statement represent audited figures.

*Note 3.*—The non-commercial activities of the Purchase branches have been disentangled by the Chief Controller of Stores in consultation with the Director of Commercial Audit and the Audit Officer, Indian Stores Department and with the approval of the Government of India.

S. C. GUPTA,

Audit Officer, Indian Stores Department.

U

### PROFIT AND LOSS ACCOUNT OF THE INSPECTION CIRCLES FOR THE YEARS 1929-30 AND 1930-31.

Dr.		1930-31.				1930-31.		Cr.	
Total for 1929-30.	Serial No.	Particulars.	Commer- cial.	Rs.	Total.	Rs.	Particulars.	Commer- cial.	Total.
2,98,963	1.	To pay of officers	2,31,163	28,173	2,59,336	4,87,557	1. By recoveries of fees for tests, etc., from government depart-ments, railways, private firms and individuals	3,40,523	3,46,523
2,38,307	2.	To pay of establish-ment	1,68,968	8,357	1,77,325		2. By 1 per cent. insur-ption charges	3,61,210	3,61,210
97,061	3.	To allowances, hono-raria, etc.	85,010	6,344	91,354	3,23,671	3. By miscellaneous receipts	4,788	4,788
..	4.	To grants-in-aid	..	13	13	12,103	4. By share of head-quarters administra-tion charges debi-table to local organi-sations of the de-partment <i>per contra</i> .	..	..
1,42,138	5.	To supplies and ser-vices	87,410	30,288	1,17,698	2,76,336	5. By share of expendi-ture debitable to purchase circles <i>per contra</i> .	..	..
31,792	6.	To contingencies	26,426	746	27,172	896	By <i>net</i> loss for the year	2,49,376	3,42,342
1,595	7.	To petty works and repairs	14,820	765	15,585	17,059			
31,997	8.	To pensionary charges.	871	25	896				
19,148	9.	To government con-tribution to provident fund	15,536	1,523	17,059	68,863			
17,299	10.	To leave salary and overseas pay paid in England.	27,522	2,132	29,654				
3,389	11.	To interest on capital outlay	3,204	90	3,294				
1,630	12.	To depreciation char-ges	1,502	42	1,544				
2,86,326	13.	To share of head-quarters administra-tion charges	1,73,807	7,063	1,80,870				
92,021	14.	To cost of audit and accounts	1,04,338	4,916	1,09,254				
4,776	15.	To stationery and print-ing charges (including cost of government publications).	4,116	116	4,232				

16. To services rendered by—			
	(i) Government Test House Calcutta, .	15,215	2,313
40,651	(ii) Government Test House, Bombay .	1,649	60
608	(iii) Metallurgical Inspectorate . .	340	..
4,197			
13,11,898	Total .	9,61,897	92,966
		10,54,863	13,11,898

(a) The figures under this head comes to Rs. 86,543 which has been deducted from the various heads on the debit side instead of being shown in lump as a credit item.

(b) The figure has been distributed by deduction from the various heads on the debit side.

Note 1.—This statement represents consolidated figures relating to several organisations.

Note 2.—The figures included in the above statement represent audited figures.

Note 3.—The Non-commercial activities of the Inspection circles have been disentangled by the Chief Controller of Stores in consultation with the Director of Commercial Audit and the Audit Officer, Indian Stores Department and with the approval of the Government of India.

S. C. GUPTA,

Audit Officer, Indian Stores Department.





..	15. To service rendered by other branches of the department	..	..	..	..	..	..	..	..
4,42,180	Total	10,965	3,74,985	3,85,950	4,42,180	Total	10,965	3,74,985	3,85,950

*Note 1.*—This statement represents consolidated figures relating to the organisations at Calcutta and Bombay.

*Note 2.*—The figures included in the above statement represent audited figures.

*Note 3.*—The entire receipts and expenditure of the Government Test House at Calcutta while 10 per cent. of the expenditure of the Government Test House at Bombay have been treated as Non-Commercial by the Chief Controller of Stores in consultation with the Director of Commercial Audit and the Audit Officer, Indian Stores Department and with the approval of the Government of India.

S. C. GUPTA,

Audit Officer, Indian Stores Department.

# PROFIT AND LOSS ACCOUNT OF THE METALLURGICAL INSPECTORATE FOR THE YEARS 1929-30 AND 1930-31.

Dr.

Cr.

Total for 1929-30.	Serial No.	Particulars.	1930-31. Commercial.	Total for 1929-30. No.	Particulars.	1930-31. Commercial.
Rs.			Rs.	Rs.		Rs.
98,399	1.	To pay of officers	95,007	3,52,184	1. By recoveries of fees for tests, etc., from government departments, railways, private firms and individuals	3,48,304
53,744	2.	To pay of establishments	52,044		2. By 1 per cent. inspection charges	9,551
14,312	3.	To allowances, etc.	11,536	11,353	3. By miscellaneous receipts	10,894
8,457	4.	To supplies and services	7,724	14,843	4. By charges on account of inspection made on behalf of other organisations	374
6,071	5.	To contingencies	6,407	608		
5,793	6.	To petty works and repairs	5,894			
7,291	7.	To pensionary Charges	5,531			
6,245	8.	To government contribution to provident fund	5,624			
8,121	9.	To leave salary and overseas pay paid in England	7,153			
21,678	10.	To interest on capital outlay	23,788			
7,356	11.	To depreciation charges	12,474			
84,968	12.	To share of headquarters administration charges	51,053			
23,679	13.	To cost of audit and accounts	30,326			
828	14.	To stationery and printing charges (including government publications)	607			
32,146		To net profit for the year	53,895			
3,78,988		Total	3,69,123	3,78,988	Total	3,69,123

Note 1.—The figures included in the above statement represent audited figures.

Note 2.—The entire receipts and expenditure of the Metallurgical Inspectorate have been treated as commercial by the Chief Controller in consultation with the Director of Commercial Audit and the Audit Officer, Indian Stores Department and with the approval of the Government of India.

S. C. GUPTA,  
Audit Officer, Indian Stores Department.

## GRANT No. 70—CURRENCY.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Salaries and Expenses of the CURRENCY DEPARTMENT.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving — Rs.	Net reappro- priation adjusted or surrender. + or — Rs.	Remainder un- adjusted or — Rs.
<b>MAJOR HEAD—"38.—CURRENCY".</b>					
<b>A.—Controller and Deputy Controllers of the Currency:</b>					
A. 1.—Pay of Officers:					
<i>Non-voted</i> O. 70,390 }					
S. (a) 8,550 }	78,940	78,868	—72	..	—72
Voted . . . . .	38,292	35,669	—2,623	—1,800	—823
A. 2.—Pay of Establishments	1,98,137	1,94,222	—3,915	—3,550	—365
A. 3.—Allowances, Honoraria, etc.:					
<i>Non-voted</i> O. 24,510 }					
S. (b)—7,750 }	16,760	10,893	—5,867	—2,950	—2,917
The provision for cost of passage (Rs. 4,000) in Bombay estimates remained un- utilised; also saving under travelling allowance (Rs. 1,900) in India Estimates.					
Voted . . . . .	12,271	11,242	—1,029	—750	—270
Under house-rent allowances.					
A. 4.—Cost of Currency Note Forms . . . . .	17,80,000	15,89,688	—1,90,312	—80,000	—1,10,312
Smaller consumption of Note forms.					
A. 5.—Contingencies . . . . .	67,100	69,954	+2,854	+4,600	—1,746
Mainly connected with printing of treasury bill forms.					
A. 6.—Reserve for Temporary Establishment . . . . .	1,00,000	..	—1,00,000	—98,576	—1,624
Is intended for temporary establishments in all Currency offices.					
<b>B.—Currency Offices:</b>					
B. 1.—Pay of Officers:					
<i>Non-voted</i> O. . . . . }					
S. (a) 8,490 }	8,400	8,506	+106	..	+106
Voted . . . . .	1,30,025	1,15,229	—14,796	—13,100	—1,696
Mainly change of personnel between voted and non-voted.					
B. 2.—Pay of Establishments:					
Treasurer's Department . . . . .	9,15,145	9,92,219	+77,074	+82,077	—5,003
Under temporary establishment—See A. 6.					
B. 3.—Pay of Establishments:					
General Department . . . . .	3,95,832	3,98,122	+2,290	+3,897	—1,607
B. 4.—Allowances, Honoraria, etc.:					
<i>Non-voted</i> . . . . .	..	1,376	+1,376	+1,350	+26
Appointment of non-voted officer. See B 1.					
Voted . . . . .	85,616	79,147	—6,469	—1,898	—4,571
Mainly under 'travelling allowances' due to fewer remittances.					
B. 5.—Supplies and Services . . . . .	27,400	23,971	—3,429	—850	—2,579
Under purchase of gunny bags due to fewer remittances.					
B. 6.—Contingencies . . . . .	1,19,382	1,12,297	—7,085	—1,750	—5,335

(a) Sanctioned on 23rd January.

(b) Sanctioned on 23rd January.—Rs. 5,850; and 12th March,—Rs. 1,900.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
Economy chiefly under postage and telegrams.					
C.—Currency Note Press :					
C. 1.—Pay of Officers :	3,000	..	—3,000	..	—3,000
This provision was for leave salary, but not required.					
C. 2.—Pay of Establishments .	3,000	1,636	—1,364	..	—1,364
D.—Charges for Remittance of Treasure :					
Non-voted . . . . .	7,100	6,803	—297	+1,600	—1,897
Final saving due to fewer remittances than anticipated.					
Voted . . . . .	9,89,800	9,17,702	—72,098	—47,300	—24,798
Unforeseen drop in the number of remittances.					
E.—Loss on Note and Specie Remittances . . . . .	25,000	10,421	—14,579	..	—14,579
Fewer cases than anticipated of writes off connected with embezzlement cases in Burma.					
F.—Works . . . . .	15,000	7,861	—7,139	—6,300	—839
No original work was executed in the United Provinces (Rs. 6,420).					
G.—English Charges (High Commission- er) on Stores . . . . .	25,000	44,393	+19,393	+20,000	—697
Expenditure on a demand not covered by the forecast caused the excess.					
H.—Loss or Gain by Exchange . . . . .	..	540	+540	+600	—60
<hr/>					
Totals . { Non-voted . . . . .	1,14,200	1,06,446	—7,754	..	—7,754
{ Voted . . . . .	49,27,000	46,04,223	—3,22,777	—1,44,500	—1,78,277
<hr/>					

## NOTE.

The large saving (Rs. 1,90,312) in the new provision under sub-head A 4 for cost of currency note forms and under Sub-head D (Rs. 72,098) charges for remittance of treasure, owing to an unforeseen drop in the number of such remittances, mainly contributed to the saving under the Grant.

The charges under Sub-head D appear to fluctuate considerably from year to year.

## IMPORTANT COMMENTS.

*Defalcations* —1. Defalcations aggregating Rs. 3,055 were committed by the nazir (who was also sub-treasurer) aided by a potdar of a frontier district. Lack of supervision and the non-observance of rules requiring daily check of cash books and the periodical verification of balances by actual count facilitated the defalcations. Various other defects in the system of work in the Political Officer's office and the sub-treasury also came to light.

The nazir and the potdar were prosecuted and sentenced to imprisonment till the rising of the Court and fines of Rs. 3,000 and Rs. 450 or, in default of payment, to 3 years' and 9 months' imprisonment respectively. The fines were realised. They were dismissed from service and the local Government expressed their disappointment at the failure of the Political Officer and the sub-treasury officers concerned to observe the rules and to exercise adequate

supervision in the important matter of dealing with the accounts for which they were responsible. They have also taken adequate remedial measures to prevent the recurrence of the defects noticed.\*

2. Owing to the failure of two different sub-treasury officers to satisfy themselves that Government dues received by the sub-accountant at a sub-treasury were promptly accounted for, a sub-accountant managed to carry out temporary misappropriations, the amount outstanding being Rs. 6,310 when the fraud was discovered. The Burma Government ordered the recovery of Rs. 250 from one sub-treasury officer and severely warned the other one (who was under training). The sub-accountant was prosecuted and sentenced to terms of imprisonment totalling 4 years and a fine of Rs. 3,000, which has not been realised, on account of which he will have to undergo a further 18 months' imprisonment. Rs. 1,645 was recovered from his property by attachment and sale. An assistant accountant and a potdar who were also concerned were dismissed and Rs. 279 realised from the former. The balance of Rs. 4,136 not recovered was written off by the Government of India.

The Burma Government has agreed to certain modifications of procedure which will tend to obviate such irregularities.†

\* Comptroller, Assam.

† Accountant General, Burma.

## GRANT No. 71—MINT.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Salaries and other Expenses of the MINT DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "39—MINT."					
A.—Calcutta Mint—Mint Master's Establishment and Contingencies :					
A. 1.—Pay of Mint Officers :					
<i>Non-voted</i> . . . . .	36,000	36,273	+273	+600	—327
Voted . . . . .	7,700	4,025	—3,675	—3,800	+125
Leave of the Art Engraver out of India.					
A. 2.—Mint Master's Establishment . . . . .	64,800	64,180	—620	—500	—120
A. 3.—Bullion Establishment . . . . .	33,600	33,171	—429	..	—429
A. 4.—Operative Establishment . . . . .	2,71,800	2,79,622	+7,822	+16,700	—8,878
Under "Extra Establishment and Extra Hours pay" chiefly owing to revision of workmen's pay.					
A. 5.—Allowances, Honoraria, etc. :					
<i>Non-voted</i> . . . . .	2,000	2,415	+415	+1,400	—965
Under travelling allowance.					
Voted . . . . .	4,700	5,487	+787	+900	—113
Attendance of coin experts in Moussil courts.					
A. 6.—Supplies and Services . . . . .	7,600	3,607	—3,993	—3,900	—93
Smaller indent for European stores.					
A. 7.—Rents, Rates and Taxes . . . . .	1,97,300	1,97,649	+349	+350	—1
A. 8.—Other Contingencies . . . . .	57,500	56,653	—847	..	—847
B.—Bombay Mint—Mint Master's Establishment and Contingencies :					
B. 1.—Pay of Mint officers :					
<i>O.</i> 30,000 )					
<i>S. (a) 700 )</i>	29,300	28,612	—688	—600	—88
B. 2.—Mint Master's Establishment . . . . .	50,384	51,047	+663	+700	—37
B. 3.—Bullion Establishment . . . . .	63,207	65,050	+1,843	+2,050	—207
Additional establishment for dollar and single pice coinage.					
B. 4.—Operative Establishment . . . . .					
<i>O.</i> 2,18,939 )					
<i>S. (b) 34,000 )</i>	2,52,939	2,51,646	—1,293	..	—1,293
B. 5.—Pay of Assay Officers :					
<i>Non-voted</i> . . . . .	21,600	21,600	..	..	..
Voted . . . . .	22,157	22,157	..	..	..
B. 6.—Pay of Assay Establishment . . . . .	25,705	24,013	—1,692	—1,550	—142
B. 7.—Allowances, Honoraria, etc. :					
<i>Non-voted O.</i> 14,400 )					
<i>S. (a) 600 )</i>	13,800	11,912	—2,788	—1,400	—1,388
Mainly under cost of passage.					
Voted . . . . .	68,908	95,171	+26,263	+25,950	+313

Uncurrent coin and melting departments were kept overtime to cope with heavy receipts of uncurrent coin and silver from refinery.

(a) Sanctioned on 12th January.

(b) Voted on 18th February.

Major Head and Sub-Head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
B. 8.—Supplies and Services .	1,500	4,666	+3,166	+3,500	—334
On European stores for the silver refinery.					
B. 9.—Contingencies					
O. 1,58,200 }					
S. (c) 73,000 }	2,31,200	2,47,481	+16,281	+14,000	+2,281
Mainly on account of arrear Municipal tax for 1929-30 (Rs. 4,000), cart and cooly hire connected with heavy receipts of uncurrent coin (Rs. 5,000) and electric and other charges for the silver refinery (Rs. 6,000).					
C.—Loss on Coinage . . . . .	8,70,000	7,12,915	—1,57,085	—70,000	—87,085
Mainly in Bombay (Rs. 1,37,000) due to less receipts of uncurrent coins towards the close of the year (Rs. 94,400) and rectification of erroneous adjustments detected after the close of the year (Rs. 42,600).					
CC.—Loss on Nickel Coinage :					
O. . . . . }					
S. (d) 21,50,000 }	21,50,000	23,48,601	+1,98,601	..	+1,98,601
Supplementary grant obtained to cover loss arising out of unprecedentedly heavy return of nickel coins from circulation. This grant proved inadequate.					
D.—Purchase of Local Stores . . . . .	3,60,000	3,01,618	—58,382	—52,000	—6,382
Mainly in Bombay due to purchase of acid at cheaper rates (Rs. 20,000), and closing down of the silver refinery (Rs. 12,000).					
F.—English Charges (High Commissioner) on Stores . . . . .	65,000	60,130	—4,870	—3,000	—1,870
Reduction in prices (Rs. 3,660), and liabilities carried over to 1931-32 (Rs. 1,200).					
G.—Loss or Gain by Exchange . . . . .	..	786	+786	+800	—14
Totals . . . . .					
{ Non-voted . . . . .	1,02,700	99,912	—2,788	..	—2,788
{ Voted . . . . .	48,06,000	48,29,675	+23,675	—69,800	+93,475

## NOTE.

The unanticipated excess under sub-head C. C. is responsible for the small voted excess under this Grant.

(c) Voted on 18th February.

(d) Voted on 27th March.



## GRANT No. 72.—CIVIL WORKS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for Expenditure on CIVIL WORKS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "41—CIVIL WORKS".</b>					
<b>A.—Original Works—Buildings:</b>					
A. 1.—Forest . . . . .	5,49,500	4,53,545	—95,955	—94,868	—1,087
Mainly postponement of certain works (Rs. 73,740) and other savings (Rs. 20,760) in Delhi Province.					
A. 2.—General Administration					
Non-voted . . . . .	12,300	20,478	+8,178	+9,380	—1,202
Execution of certain minor works in Western India States Agency.					
Voted . . . . .	7,52,500	8,19,018	+66,518	+98,839	—32,321
Execution of unforeseen works in Delhi Province (Rs. 2,89,000) less postponement of others Rs. 49,000), economy (Rs. 59,000) and petty savings (Rs. 13,000).					
A. 3.—Jails and Convict Settlements					
Non-voted . . . . .	2,600	170	—2,430	—1,420	—1,010
Late receipt of administrative approval to certain works in Western India States Agency.					
Voted . . . . .	11,73,500	10,75,592	—97,908	—1,03,855	+5,947
Mainly non-utilisation of provision for construction of Judicial and Political lock-up at Tank in North West Frontier Province.					
A. 4.—Police					
Non-voted . . . . .	1,48,100	1,47,996	—104	+1,600	—1,704
Voted . . . . .	3,64,500	3,54,379	—10,121	—6,120	—4,001
Mainly non-utilisation of provision for construction of quarters for Secunderabad town police.					
A. 5.—Education other than European and Anglo-Indian :					
A. 5 (1).—Five-year Programme . . . . .	1,72,500	1,36,508	—35,992	—12,952	—23,040
Mainly saving in provision for a school building at Mardan.					
A. 5 (2).—Other works . . . . .	51,000	50,693	—307	+4,109	—4,416
A. 6.—Medical					
Non-voted O. 17,300 } S. (a) 50,000 }	67,300	53,207	—14,093	—12,000	—2,093
The Supplementary appropriation for additions and alterations to Civil Hospital. Aden proved excessive (Rs. 8,700) also certain works were abandoned in Western India Agency.					
Voted . . . . .	9,64,700	1,07,263	—8,57,437	—8,56,566	—871
Mainly postponement of construction of new General Hospital in Delhi (Rs. 7,75,000).					
A. 7.—Agriculture . . . . .	2,21,000	2,04,960	—16,040	—4,927	—11,113
Postponement and slow progress of minor works in Bihar and Orissa (Rs. 19,576).					
A. 8.—Other heads					
Non-voted O. 1,69,500 } S. (b) 15,000 }	1,84,500	1,62,128	—22,372	+10,894	—33,266
Mainly in Delhi (Rs. 14,000) due to contractor's claim having not been settled in time, also over-estimated chiefly in North-West Frontier Province and Bihar and Orissa (Rs. 10,000).					
Voted . . . . .	5,14,900	4,57,234	—57,666	—16,447	—41,219
Mainly in Bombay due to non-execution of certain works relating to Salt Department (Rs. 52,000).					

(a) Sanctioned on 15th October.

(b) Sanctioned on 12th March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Original Works—Buildings—<i>contd.</i></b>					
<b>A. 9.—Civil Works</b>					
A. 9 (1).—Buildings					
<i>Non-voted</i> . . . . .	3,900	5,201	+1,301	+1,400	—99
Execution of certain urgent unforeseen minor works in Western India States Agency.					
Voted . . . . .	81,000	77,766	—3,234	—6,347	+3,113
A. 9 (2).—Losses on Stock . . . . .	3,200	13,115	+9,915	+10,076	—161
In Andamans (Rs. 10,000) connected with unforeseen adjustment of the cost of stores found short.					
<b>B.—Original Works—Communications :</b>					
B. 1.—Roads and road surface treatment in the New Delhi Area . . . . .	34,000	26,471	—7,529	—7,530	+1
Result of low tenders.					
B. 3.—Widening the Grand Trunk Road from Pabbi to Attock . . . . .	30,000	29,885	—115	..	—115
B. 4.—Replacement of Boat Bridges on Peshawar—Shabkadr and Peshawar—Charsadda Roads by pile Bridges . . . . .	2,50,000	2,98,214	+48,214	+48,110	+104
Unforeseen demands.					
B. 6.—Miscellaneous charges . . . . .					
<i>Non-voted</i> O. . . . .					
S. (c) 90,000 } 90,000		1,25,593	+35,593	+35,000	+593
Unforeseen expenditure on construction of link road between Kohat road and Grand Trunk Road.					
Voted . . . . .	4,13,200	4,87,031	+73,831	+76,489	—2,638
Execution of certain urgent works in Rajputana and several other Provinces.					
<b>C.—Original Works—Miscellaneous . . . . .</b>	97,500	68,561	—28,939	—21,908	—7,031
Mainly postponement of certain electric and drainage works in Delhi (Rs. 26,000).					
<b>D.—Reserve with the local Govern- ments for Original Works :</b>					
<i>Non-voted</i> . . . . .	16,700	..	—16,700	—10,336	—6,364
Intended for unforeseen works debitable to different heads.					
Voted . . . . .	63,200	..	—63,200	—56,895	—6,395
See D. non-voted.					
<b>E.—Repairs—Buildings :</b>					
E. 1.—Viceregal Estates					
<i>Non-voted</i> . . . . .	500	277	—223	—200	—23
Over-estimated originally.					
Voted . . . . .	4,74,500	5,18,954	+44,454	+49,647	—5,193
Unanticipated execution of works in the Viceregal Estates Delhi and Simla.					
<b>E. 2.—North West Frontier Province</b>					
<i>Non-voted</i> . . . . .	5,500	3,529	—1,971	—2,310	+369
Over-estimated.					
Voted . . . . .	3,04,500	2,85,309	—19,191	—22,526	+3,335
Funds utilised to meet urgent unforeseen works.					

(c) Sanctioned on 13th March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Repairs—Buildings— <i>concd.</i>					
E. 3.—Baluchistan					
Non-voted . . .	1,500	1,554	+64	..	+64
Vote 1 . . .	3,43,500	3,43,579	--1,930	..	--1,930
E. 4.—Delhi Province					
Non-voted	5,500	4,469	--1,031	..	--1,031
	Economy.				
Voted . . .	11,48,500	11,07,454	--41,045	--20,571	--20,475
	Mainly the result of low tenders.				
E. 5.—Bombay					
Non-voted	52,000	45,752	--7,248	--8,061	+813
	Only urgent and unavoidable repairs carried out.				
Voted . . .	2,40,000	2,22,892	--17,108	--15,233	--1,875
	Over-estimation.				
E. 6.—Bengal					
Non-voted	44,000	33,374	--10,626	--9,540	--1,086
	Less expenditure on repairs.				
Voted . . .	5,41,000	5,36,231	--4,769	--9,989	+5,220
	The reduction ultimately proved excessive.				
E. 7.—Simla					
Non-voted	2,000	1,160	--840	..	--840
	Economy.				
Voted . . .	2,85,000	2,79,614	--5,386	..	--5,386
E. 8.—Elsewhere					
Non-voted O. 3,27,000 } S. (d)5,430 }	3,32,430	3,55,918	+23,488	+18,506	+4,982
	Mainly in Burma (Rs. 14,300), and in several divisions under Military Engineer Services chiefly in Poona (Rs. 11,000) and Lahore (Rs. 8,000).				
Voted . . .	5,70,200	5,67,673	--2,527	--30,724	+28,197
	The expenditure includes Rs. 40,247 in Burma for which no allotment was sanctioned out of the reserve at the disposal of the local Government under Sub-head H. This mainly accounts for the final excess.				
F.—Repairs—Communications:					
F. 1.—N.-W. F. Province	19,90,000	21,18,796	+1,28,796	+1,11,210	+17,586
	Execution of certain unforeseen works.				
F. 2.—Delhi Province	6,02,000	6,27,387	+25,387	+35,970	--10,033
	Unforeseen expenditure necessitated in connection with Inauguration ceremony of the New Capital.				
F. 3.—Rajputana	2,36,000	2,33,212	--2,788	--685	--2,113
F. 4.—Central India	3,45,000	3,49,824	+4,824	+5,400	--576
	Certain special repairs were executed.				
F. 5.—Assam	3,000	2,918	--82	..	--82
F. 7.—Elsewhere	2,81,500	2,57,945	--23,555	--21,696	--1,859
	Mainly in Andamans (Rs. 20,000) due to maintenance of roads by the Settlement Department for administrative reasons.				

(d) Sanctioned on 31st January . Rs. 2,000; and 9th March, Rs. 2,430.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
G.—Repairs—Miscellaneous . . . . .	2,70,000	2,70,267	+ 267	—4	+ 271
H.—Reserve with local Governments for repairs.					
<i>Non-voted</i> . . . . .	41,000	..	—41,000	—25,143	—15,857
Intended to meet unforeseen expenditure debitable to different heads, e.g., E. 8—non-voted.					
Voted . . . . .	97,300	..	—97,300	—29,431	—67,869
	See H. non-voted.				
I.—Establishments :					
I. 1.—Consulting Engineer to the Government of India :					
I. 1 (1).—Pay of Officers . . . . .	33,000	33,044	+ 44	+ 45	—1
I. 1 (2).—Pay of Establishments . . . . .	11,200	12,362	+ 1,162	+ 1,170	—8
	Change in personnel.				
I. 1 (3).—Other charges					
<i>Non-voted</i> . . . . .	14,100	9,878	—4,222	+ 165	—4,387
Abandonment of tour (Rs. 3,000).					
Voted . . . . .	5,400	4,281	—1,119	—1,000	—119
	Less touring.				
I. 1. A.—Road Engineer to the Government of India.					
I. 1. A. (1).—Pay of Officers . . . . .	..	16,333	+ 16,333	+ 12,300	+ 4,033
Charges connected with Road Engineer, the post was created in May 1930, the charges are covered from the Road Development Fund—vide S. 1 and S. 2.					
I. 1. A. (2).—Pay of Establishments . . . . .	..	6,385	+ 6,385	+ 6,400	—15
	See I. 1. A (1).—non-voted.				
I. 1. A. (3).—Other Charges					
<i>Non-voted</i> . . . . .	..	6,347	+ 6,347	+ 4,650	+ 1,697
	See I. 1. A (1).—non-voted.				
Voted . . . . .	..	7,763	+ 7,763	+ 8,460	—697
	See I. 1. A (2) voted.				
I. 2.—Superintending Engineers and special Officers with Establishments.					
I. 2 (1).—Pay of officers . . . . .	73,800	51,770	—22,030	—17,907	—4,123
Abolition of the post of Superintending Engineer, Simla Imperial Circle.					
I. 2 (2).—Pay of Establishments . . . . .	62,500	45,205	—17,295	—17,178	—117
Mainly the result of amalgamation of the Simla Imperial Circle with Delhi.					
I. 2 (3).—Other Charges					
<i>Non-voted</i> . . . . .	10,500	8,271	—2,229	—1,700	—529
	See I. 2 (1).—non-voted.				
Voted . . . . .	19,900	12,960	—6,940	—5,500	—1,440
	See I. 2 (2).—Voted (Rs. 2,700), also economy (Rs. 3,000).				
I. 2 (4).—Adjustment of the proportionate share of the cost between Rajputana and the S. W. I. Agency					
<i>Non-voted</i> . . . . .	8,200	6,219	—1,981	..	—1,981
Result of less works and repairs in Western India States Agency.					
Voted . . . . .	—8,200	—6,219	+ 1,981	..	+ 1,981
Mainly to less receipts from Western India Store Agency.					
	See I. 2. (4).—non-voted.				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving.—	Net reappropriation or surrender.	Remainder unadjusted. + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I—Establishments—<i>contd.</i></b>					
<b>I. 3.—Executive Establishments</b>					
<b>I. 3 (1).—Pay of officers</b>					
<i>Non-voted</i>	41,000	19,093	—24,907	—24,906	—1
Mainly amalgamation of the Simla Imperial Circle (Rs. 11,000) and vacancy in the Persian Gulf Division (Rs. 14,000).					
<i>Voted</i>	88,100	65,232	—22,868	—22,315	—553
Partly amalgamation of the Simla Imperial Circle with Delhi Public Works (Rs. 12,000).					
<b>I. 3 (2).—Pay of Establishments</b>					
<i>Non-voted</i>	23,200	19,408	—3,792	—6,139	+2,347
Mainly in the Persian Gulf division (Rs. 4,000).					
<i>Voted</i>	3,06,600	2,17,126	—89,474	—35,708	—3,766
<i>See I. 2 (2).—Voted.</i>					
<b>I. 3 (3).—Other Charges</b>					
<i>Non-voted</i>	30,300	22,106	—7,894	—2,100	—5,794
Mainly in Persian Gulf division due to vacancy.					
<i>Voted</i>	1,15,800	87,326	—28,474	—26,987	—1,487
Amalgamation of Simla Imperial Circle (Rs. 11,000) and the balance chiefly to economy in various circles.					
<b>I. 4.—Other establishments (including establishment charges incurred in England).</b>					
<b>I. 4 (2).—Other Indian charges</b>					
<i>Non-voted</i>	4,000	7,525	+3,525	+3,500	+25
Unforeseen charges for Architect's fees in Delhi Province.					
<i>Voted</i>	82,800	74,388	—8,412	—3,500	—4,912
<b>I. 4 (3).—English charges</b>					
<i>Non-voted</i>	36,500	56,325	+19,825	+10,560	+9,265
Mainly connected with the adjustment in India of the charges of the newly created Road Engineer, also leave salary and overseas pay of an officer not provided for.					
<i>Voted</i>	..	2,282	+2,282	..	+2,282
Represents unforeseen adjustment of leave salary of an officer paid in England.					
<b>I. 5.—Establishment Charges credited to other Governments, Departments, etc. :</b>					
<b>I. 5 (1).—Military Engineer Services :</b>					
<b>I. 5 (1) (1).—N.-W. F. Province</b>					
<i>Non-voted</i>	2,000	15,325	+13,325	+17,573	—4,248
Distribution of charges on <i>pro rata</i> basis.					
<i>Voted</i>	6,46,500	5,04,665	—1,41,835	—5,943	—1,35,892
Distribution of charges on <i>pro rata</i> basis.					
<b>I. 5. (1) (2).—Baluchistan</b>					
<i>Non-voted</i>	500	360	—140	—150	+10
Due to <i>pro rata</i> calculations.					
<i>Voted</i>	1,25,800	1,34,595	+8,795	+6,700	+2,095
Due to <i>pro rata</i> calculations.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—Establishment—<i>contd.</i></b>					
<b>I. 5.—Establishment charges credited, etc.—<i>contd.</i></b>					
I. 5(1) (3).—Other Areas					
Non-voted . . . . .	61,500	61,205	—295	+47	—342
Voted . . . . .	6,100	6,488	+388	+455	—67
Result of <i>pro rata</i> adjustments.					
I. 5 (2).—Delhi Capital					
Non-voted . . . . .	13,700	11,015	—2,685	—887	—1,798
Result of <i>pro rata</i> distribution.					
Voted . . . . .	7,23,700	7,02,597	—21,103	—242	—20,861
Result of <i>pro rata</i> distribution.					
I. 5 (3).—Madras Government					
Non-voted . . . . .	6,900	5,987	—913	—799	—114
Result of <i>pro rata</i> distribution.					
Voted . . . . .	18,400	10,754	—7,646	—4,428	—3,218
Result of <i>pro rata</i> distribution.					
I. 5. (4).—Bombay Government					
Non-voted O. 17,700 } 33,300 33,495 +195 —7,240 +7,435					
S. (e) 15,600 }					
Voted . . . . .	1,04,300	95,043	—9,257	—18,831	+9,574
Result of <i>pro rata</i> distribution.					
I. 5. (5).—Bengal Government					
Non-voted . . . . .	7,300	5,745	—1,555	—1,384	—171
Decrease in works outlay.					
Voted . . . . .	98,400	1,11,626	+13,226	+14,308	—1,082
Mainly adjustment of the outstanding balance of the direction charges on Central Civil Works in Sikkim.					
I. 5 (7).—Punjab Government					
Non-voted . . . . .	..	—173	—179	..	—179
Result of <i>pro rata</i> distribution of establishment and tools and plant charges.					
Voted . . . . .	..	—437	—437	..	—437
See I. 5 (7).—non-voted.					
I. 5. (8).—Burma Government					
Non-voted . . . . .	3,400	3,394	—6	+194	—200
Voted . . . . .	20,000	10,014	—9,986	—4,815	—5,171
Result of <i>pro rata</i> distribution of establishment charges.					
I. 5 (9).—Bihar and Orissa Government					
Non-voted . . . . .	3,000	5,302	+2,302	—247	+2,549
Result of <i>pro rata</i> distribution.					
Voted . . . . .	20,800	13,949	—6,851	—3,201	—3,650
See I. 5 (9).—non-voted.					
I. 5 (10).—C. P. Government					
Non-voted . . . . .	4,000	4,759	+759	+90	+669
Result of <i>pro rata</i> distribution.					
Voted . . . . .	1,300	1,967	+667	+870	—203
See I. 5 (10).—non-voted.					

(e) Sanctioned on 15th October, Rs. 12,000 and 12th March, Rs. 3,600.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—Establishments—<i>concl'd.</i></b>					
<b>I. 5.—Establishment charges credited, etc.—<i>concl'd.</i></b>					
I. 5 (11).—Assam Government					
<i>Non-voted</i> . . . . .	2,100	3,178	+1,078	+199	+879
Due to <i>pro rata</i> adjustment.					
Voted . . . . .	12,900	9,066	—3,834	+263	—4,097
<i>See I. 5 (11).—non-voted.</i>					
I. 5 (12).—Kashmir Durbar	24,000	24,600	..	..	..
I. 5 (13).—Kathiawar Consolidated Local Fund . . . . .	40,000	31,108	—8,892	..	—8,892
Non-payment of superintendence charges on Rs. 50,000 due to cost of buildings paid to the Military authorities and less expenditure on works and repairs.					
I. 5 (14).—Mayo College Fund, Ajmer . . . . .	400	..	—400	..	—400
Non-adjustment of share of cost of college-overseer.					
I. 5 (15).—Coorg Government					
<i>Non-voted</i> . . . . .	..	30	+30	+26	+4
Voted . . . . .	100	78	—22	+10	—32
<b>J.—Tools and Plant :</b>					
<b>J. 1.—New Supplies</b> . . . . .	50,800	55,506	+4,706	+3,907	+799
Mainly in the Viceregal Estates Simla and Delhi (Rs. 6,000).					
<b>J. 2.—Repairs and Carriage</b>					
<i>Non-voted</i> . . . . .	1,000	114	—886	—850	—36
The saving occurred in Persian Gulf sub-division.					
Voted . . . . .	73,700	53,380	—23,320	—21,957	—1,363
In Delhi due to economy (Rs. 25,000).					
<b>J. 3.—Tools and Plant Charges credited to Other Governments, Departments, etc.</b>					
<i>Non-voted O. 13,000</i> }					
<i>S. (f) 1,950</i> }	14,950	9,261	—5,689	—2,621	—3,068
Mainly in Western India States Agency (Rs. 3,500) due to tools and plant charges not having been levied by the Kathiawar Local Fund on central works and repairs.					
Voted . . . . .	1,46,200	1,32,511	—13,689	—6,940	—6,749
Result of <i>pro rata</i> distribution.					
<b>K.—Grants-in-aid, Contributions, etc.</b>					
<i>Non-voted</i> . . . . .	5,900	6,336	+436	+775	—339
Voted . . . . .	4,18,300	4,21,426	+3,126	+3,151	—25
<b>L.—Suspense :—</b>					
<b>L. 1.—Stock—Charges</b> . . . . .	1,49,000	1,73,211	+24,211	+23,900	+311
Mainly in Andamans due to under-estimation.					
<b>L. 2.—Other Suspense Accounts—Charges.</b>					
<i>Non-voted</i> . . . . .	..	31,813	+31,813	+26,134	+5,679
Unforeseen charges in the Persian Gulf division.					
Voted . . . . .	4,07,000	5,23,057	+2,16,057	+1,02,700	+1,13,357
Mainly under-estimation. No accurate estimate was possible due to system of gross grants (discontinued from 1931-32).					
<b>M.—Deduct—English Cost of Stores and Establishment</b>					
<i>Non-voted</i> . . . . .	—36,500	—59,056	—22,556	—10,560	—11,996
Partly leave salary and overseas pay of an officer and partly charges connected with Road Engineers. <i>See I. 4 (3).—Non-voted.</i>					
Voted . . . . .	—47,000	—4,251	+42,749	+44,975	—2,226
Mainly in Delhi due to postponement of the execution of the new General Hospital (Rs. 45,000).					

(f) Sanctioned on 15th October. 1,500 and 12th March, Rs. 450.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
N.—Expenditure in England (At Par, £ 1=Rs. 13½)							
N. 1.—Stores . . . . .	47,000	1,949	—45,051	—45,000	—51		
Demands covered by the grant, which was based on forecast for Delhi Province (General Hospital) not received. Expenditure was, however, incurred on other demands which were not originally provided for in the English grant.							
N. 2.—Establishment							
Non-voted . . . . .	61,000	53,335	—5,665	+9,760	—15,415		
Saving in provision for sterling overseas pay. Grant included Rs. 20,000 for this expenditure, but total payments reached only Rs. 11,360 owing to discontinuance of payments to officers on leave and transfer to other heads of debits on account of certain other officers.							
Voted . . . . .	..	2,253	+2,253	+3,000	—747		
No expenditure was anticipated under this head. Leave salary of an officer serving under a Provincial Government was, however, charged to the Central Government for part of the period of leave.							
N. 3.—Sundry items							
Non-voted . . . . .	2,000	540	—1,460	—1,000	—460		
Voted . . . . .	8,000	7,954	—46	..	—946		
O.—Loss or Gain by Exchange							
Non-voted . . . . .	..	728	+728	+800	—72		
Voted . . . . .	..	125	+125	+160	—35		
P.—Reserve for unforeseen Works and Repairs							
Non-voted . . . . .	79,500	..	—79,500	—68,558	—1,642		
See Note 2.							
Voted . . . . .	3,97,000	..	—3,97,000	—3,81,430	—15,570		
See Note 2.							
Q.—Block Grant for expenditure on Road Development . . . . .							
Road Development . . . . .	1,08,00,000	98,03,207	—9,96,793	..	—9,96,793		
It is difficult to estimate the requirements more closely.							
R.—Deduct—Probable Savings							
Non-voted . . . . .	—50,000	..	+50,000	+50,000	..		
Fully materialised.							
Voted . . . . .	—9,50,000	..	+9,50,000	+9,50,000	..		
Fully materialised.							
S.—Deduct—Amounts to be recovered from Road Development Fund :							
S. 1.—India							
Non-voted . . . . .	..	—23,210	—23,210	—17,450	—5,760		
See I. 1 A. (1).—Non-voted.							
Voted . . . . .	..	—14,148	—14,148	—14,850	+702		
See I. 1 A. (2).—Voted.							
S. 2—England . . . . .	..	—1,248	—1,248	—9,760	+8,512		
Adjustment in India of the deputation pay of the Road Engineer outside India.							
Totals {	{ Non-voted {	Gross . . . . .	15,74,480	15,35,336	—39,144	+37,770	—76,914
		Deductions . . . . .	—36,500	—83,514	—47,014	—37,770	—9,244
		Net . . . . .	15,37,980	14,51,822	—86,158	..	—86,158
	{ Voted {	Gross . . . . .	2,75,12,000	2,58,14,966	—16,97,034	—4,28,865	—12,68,169
		Deductions . . . . .	—47,000	—18,399	+28,601	+30,125	—1,524
		Net . . . . .	2,74,65,000	2,57,96,567	—16,68,433	—3,98,740	—12,69,693



## NOTES.

1. The total non-voted saving under this Grant occurred mainly under the sub-heads A.6 (Rs. 14,000), A. 8 (Rs. 22,000), I. 2 (1) (Rs. 22,000) and I. 3 (1) (Rs. 25,000) chiefly to over-estimation, vacancies and amalgamation of the Simla Imperial circle with Delhi Public works.

The total Voted saving accrued mainly under the sub-heads A. 6 (Rs. 8,57,000) due to postponement of the construction of the new General Hospital at Delhi, and Q. (Rs. 9,97,000) owing to over-estimation of block grant.

2. Sub-head P.—Represents “Reserve” with the Government of India. The operations on the “Reserve” during the year were as follows:—

	Voted. Rs.	Non-voted. Rs.
Original provision for “Reserve” . . . . .	3,97,000	70,500
Add.—Amount withdrawn to “Reserve” from Provinces and Areas—		
(a) At the time of communicating the annual allotments . . . . .	5,11,710	..
(b) From time to time . . . . .	15,78,189	1,26,314
Total . . . . .	24,86,899	1,96,814

Deduct.—Amount allotted to Provinces and Areas from time to time (Details of new works with expenditure against them are given below—vide note 3) . . . . .

	16,16,329	1,95,172
Amount allotted to Probable Savings . . . . .	8,70,570	1,642
	5,30,000	..
	3,40,570	1,642
Amount surrendered to Government . . . . .	3,25,000	..
Balance lapsed . . . . .	15,570	1,642

3. Details of amount allotted for new works out of the grant kept in “Reserve” with expenditure against each:—

Name of Works.	Allotment. Rs.	Expenditure. Rs.
<i>Delhi Province.</i>		
Protection against theft and trespass in the Secretariat buildings, New Delhi . . . . .	50,000	49,148
<i>Ajmer Division.</i>		
Constructing a Biological Laboratory at Government College, Ajmer . . . . .	4,000	2,843
<i>Baluchistan.</i>		
Electrification of Civil buildings at Quetta . . . . .	30,000	42,324
<i>North-West Frontier Province.</i>		
(i) Court offices and quarters for the Extra Assistant Commissioner and Tehsil officials at Charsadda . . . . .	2,500	4,619
(ii) Extension of the jail and factory and reconstruction of the compound wall at Dera Ismail Khan . . . . .	24,287	19,510
(iii) Renewals of the walls and other improvements to the Central Jail at Peshawar . . . . .	30,000	53,547
(iv) Construction of a road from Tejjazai to Lakki . . . . .	3,800	18,992
(v) Construction of a link road between Kohat and Grand Trunk road via Chamkani . . . . .	35,000	1,25,593
<i>Madras.</i>		
Construction of a circle office and quarters for the custom officers at Kandamangalam . . . . .	40,000	1

Name of Works.	Allotment. Expenditure.	
	Rs.	Rs.
<i>Coorg.</i>		
Erection of a Stevenson Screen and fence and moving the rain gauge to the new site in the Civil Hospital at Mercara . . . . .	202	61
<i>Bengal.</i>		
(i) Purchasing a plot of military land at Dum Dum together with the buildings standing thereon, for the establishment of an observatory by the Indian Meteorological Department. . . . .	49,535	49,535
(ii) Protective works to Singtom bridge at mile 18 of Rangpo Gangtok Cart Road in Sikkim . . . . .	26,336	27,910
<i>Bihar and Orissa.</i>		
(i) Building the end wall of quarter No. A-10 in connection with the dismantlement of quarter No. A-9 at Doranda . . . . .	254	254
(ii) Construction of new set of latrines in the compound of the British Legation, Nepal . . . . .	442	435
<i>Central Provinces.</i>		
Construction of an office for the Technical Adviser Musketry, Indian States Forces, Pachmarhi . . . . .	4,051	2,881
<i>Assam.</i>		
(i) Construction of Tibetan Interpreter's quarters, Charduar . . . . .	1,060	1,140
(ii) Construction of Tibetan Overseer's quarters, Charduar . . . . .	1,060	1,140
(iii) Construction of Tibetan Interpreter's quarters at Sadiya . . . . .	2,000	1,013

4. *Pro rata Distribution*—Civil works relating to the Central Government are generally carried out through the agencies of Provincial Governments and Military Department by the establishments employed under those Governments and that Department. The total expenditure on account of establishment charges is distributed between the Central Government, Provincial Government and Military Department usually on the basis of actual outlay of the year on the works of the respective authorities. This is known as *pro rata* distribution. Any special establishment, wholly employed on a work is, however, entirely charged to that work and is not included in the *pro rata* calculation.

Similar remarks apply to the charges on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, machinery, etc., required for a particular work or project is treated as a direct charge to the work or project concerned.

The following table shows the expenditure on Works, Establishment and Tools and Plant for the last three years—

	(Figures in thousands of rupees.)		
	1928-29.	1929-30.	1930-31.
Works. . . . .	1,26,05	1,34,76	51,75
Establishment . . . . .	27,08	25,16	25,91
Tools and Plant . . . . .	2,87	2,60	2,53

It will be noticed that the expenditure on Establishment and Tools and Plant bore an abnormally heavy ratio to the works expenditure in 1930-31 as compared with the two previous years.

The total original appropriations for Establishment and Tools and Plant respectively for 1930-31 were 29,27 and 2,90 (thousands of rupees) so that the actual percentages of savings against these appropriations are 11.4 and 12.7.

No important new supplies of Tools and Plant (estimated to cost more than Rs. 50,000) have been reported.

## STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

## ORIGINAL WORKS—BUILDINGS.

Balance.

Serial No. and Name of Works.	Allotment. Rs.	Expenditure. Rs.	Unexpended. Rs.	Excess. Rs.
-------------------------------	-------------------	---------------------	--------------------	----------------

**I.—Major Works above Rs. 50,000 specifically provided for in the Budget.**

(a) Estimated to cost above Rs. 50,000.

*Delhi Province.*

1 Quarters for the Viceregal Staff outside the Viceregal Estate, New Delhi . . . . .	6,000	41,978	..	35,978
--	-------	--------	----	--------

Estimate Rs. 6,60,850; expenditure to end of 1930-31 Rs. 6,15,191 as detailed below.

Excess Covered by reappropriation.

(a) Constructing a dispensary and hospital to replace the one to be converted into Bandsman's quarters.—Estimate Rs. 68,350 (revised); expenditure to end of 1930-31 Rs. 65,100; completed.

(b) Other Major Works—Expenditure to end of 1930-31 Rs. 3,39,138.

(c) Minor Works—Expenditure to end of 1930-31 Rs. 2,10,953.

2 Furnishing Gazetted Officers' Bungalows . . . . .	15,000	8,581	6,419	..
---	--------	-------	-------	----

Estimate Rs. 2,14,000; expenditure to end of 1930-31 Rs. 1,40,587; completed. The original allotment withdrawn to the extent of Rs. 4,850 due to economy.

3 Furnishing Clerks' quarters, New Delhi . . . . .	30,000	58,550	..	28,550
--	--------	--------	----	--------

Estimate Rs. 1,94,320; expenditure to end of 1930-31 Rs. 1,21,175; completed. Excess covered to the extent of Rs. 27,700.

4 Heating and cooling the Imperial Secretariat Buildings, New Delhi . . . . .	10,000	39,072	..	29,072
---	--------	--------	----	--------

Estimate Rs. 7,35,000; expenditure to end of 1930-31 Rs. 4,64,099 as detailed below.

Excess covered by reappropriation.

(a) Installation of a system in the North Block west wing and central part of the Secretariat Buildings, New Delhi—Estimate Rs. 4,37,825; expenditure to end of 1930-31 Rs. 4,37,568; completed.

(b) Other Major Works—Expenditure to end of 1930-31 Rs. 23,425.

(c) Minor Works—Expenditure to end of 1930-31 Rs. 3,106.

5 Furniture for the residence of His Excellency the Commander-in-Chief and staff quarters attached thereto in New Delhi . . . . .	12,500	39,597	..	27,097
---	--------	--------	----	--------

Estimate Rs. 1,53,400; expenditure to end of 1930-31 Rs. 1,42,310 as detailed below. Excess covered by reappropriation.

(a) Providing furniture for the residence of H. E. the Commander-in-Chief in New Delhi—estimate Rs. 1,45,000; expenditure to end of 1930-31 Rs. 1,42,310; completed.

6 Stabling for orthodox and unorthodox clerks' quarters in New Delhi . . . . .	18,000	3,411	14,589	..
--	--------	-------	--------	----

Estimate Rs. 1,60,000; expenditure to end of 1930-31 Rs. 1,36,672; in progress. Allotment was withdrawn to the extent of Rs. 15,000 due to postponement of work.

7 Construction of a new Police Station in Faiz Bazar, Delhi . . . . .	1,50,000	1,00,086	49,914	..
---	----------	----------	--------	----

Estimate Rs. 2,00,000; expenditure to end of 1930-31 Rs. 1,55,465 as detailed below. Allotment was withdrawn to the extent of Rs. 50,000.

(a) Reconstructing Faiz Bazar Police Station—estimate Rs. 1,75,980 (including supplementary estimate); expenditure to end of 1930-31 Rs. 1,51,156; in progress.

(b) Minor Works—Expenditure to end of 1930-31 Rs. 4,309.

8 Construction of a Church at New Cantonment . . . . .	79,000	66,995	12,005	..
--	--------	--------	--------	----

Estimate Rs. 2,38,800; expenditure to end of 1930-31 Rs. 1,94,568 as detailed below:—

(a) construction of a Church at New Cantonment:—estimate Rs. 2,11,100; expenditure to end of 1930-31 Rs. 1,94,568; in progress.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No. and Name of Works.	Allotment.		Expenditure.		Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
9 Construction of a new General Hospital to serve both Old and New Delhi . . .	8,50,000	33,268	8,16,732	..	
Estimate Rs. 45,00,000; expenditure to end of 1930-31 Rs. 41,794 as detailed below :—					
(a) Levelling the New Hospital site at Circular Road—estimate Rs. 54,550; expenditure to end of 1930-31 Rs. 34,701; in progress.					
(b) Minor Works—Expenditure to end of 1930-31 Rs. 7,093.					
10 Forest Research Institute Buildings (excluding Establishment, and Tools and Plant charges debited from '57').	5,38,000	4,42,990	95,010	..	
Estimate Rs. 97,41,461; expenditure to end of 1930-31 Rs. 95,17,992; as detailed below; in progress—					
(a) Providing panelling in Convocation Hall, Stairs, Library in the central block of the main building—estimate Rs. 1,19,690; expenditure to end of 1930-31 Rs. 1,09,683, completed.					
(b) Construction of foundation and superstructure of the West Wing, Main Building, Forest Research Institute—estimate Rs. 17,31,100; expenditure to end of 1930-31, Rs. 17,21,332; in progress.					
(c) Constructing the East Wing of the Main Building, Forest Research Institute—estimate Rs. 8,94,570; expenditure to end of 1930-31 Rs. 9,14,888; completed.					
(d) Providing President's house and rest house, Forest Research Institute—estimate Rs. 97,800; expenditure to end of 1930-31 Rs. 95,872; in progress.					
(e) Constructing Chemical Laboratory with covered passages and distillery in the New Forest—estimate Rs. 59,400 (revised); expenditure to end of 1930-31 Rs. 56,770; completed.					
Other Major Works—					
(a) Constructing eight lower grade clerks' quarters at New Forest—estimate Rs. 40,340; expenditure to end of 1930-31 Rs. 38,505; in progress.					
(b) Providing one section Officer's quarter Chemical Section at Forest Research Institute—estimate Rs. 30,000; expenditure to end of 1930-31 Rs. 28,470; in progress.					
(c) Providing laboratory fittings for the chemical laboratory at New Forest—estimate Rs. 29,200; expenditure to end of 1930-31 Rs. 26,511; in progress.					
(d) Extension of the timber workshop and iron workshop in the Economic Section, Forest Research Institute—estimate Rs. 24,526; expenditure to end of 1930-31 Rs. 19,949; completed.					
(e) Construction of a laboratory for the wood preservation section and workshops for the minor forest products section, Economic Branch, Forest Research Institute—estimate Rs. 21,968; expenditure to end of 1930-31 Rs. 14,730; in progress.					
(f) Surfacing the main roads of New Forest with Trinidad asphalt—estimate Rs. 41,900; expenditure to end of 1930-31 Rs. 5,799; in progress.					
11 Preliminary project for branch laboratory at Izatnagar .	1,32,000	1,27,101	4,899	..	
mate Rs. 1,36,700; expenditure to end of 1930-31 Rs. 1,27,101 as detailed below in progress—					
(a) Construction of certain residential and non-residential buildings connected with the proposed Veterinary Research Institute, Izatnagar, Bareilly—estimate Rs. 76,230; expenditure to end of 1930-31 Rs. 70,433; completed.					
(b) Construction of laboratory buildings at the Imperial Veterinary Institute, Izatnagar, Bareilly—estimate Rs. 57,500; expenditure to end of 1930-31 Rs. 44,425; in progress.					
(c) Minor Works—Expenditure to end of 1930-31 Rs. 12,243.					

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No. and name of works.	Allotment.	Expenditure.	Balance.	
			Unexpended.	Excess.
	Rs.	Rs.	Rs.	Rs.
<i>Ajmer Division.</i>				
12 Constructing a police hospital for the new Reserve Police Lines, Ajmer . . . .	42,400	36,871	5,529	..
Estimate Rs. 62,483; expenditure to end of 1930-31 Rs. 56,696; completed.				
13 Constructing new Lines for the Mina Corps at Deoli . .	30,000	40,800	..	10,800
Estimate Rs. 1,74,737; expenditure to end of 1930-31 Rs. 1,70,782; completed.				
<i>Baluchistan.</i>				
14 Constructing Central Jail for Baluchistan prisoners at Mach . . . .	14,900	16,885	..	1,985
Estimate Rs. 13,02,194; expenditure to end of 1930-31 Rs. 11,11,962; completed.				
<i>North-West Frontier Province.</i>				
15 Construction of two married quarters for officers at Nathiagali . . . .	4,000	1,560	..	560
Estimate Rs. 60,174; expenditure to end of 1930-31 Rs. 60,028; completed.				
16 Construction of quarters for civil officers at Peshawar . .	72,400	71,572	828	..
Estimate Rs. 1,47,396; expenditure to end of 1930-31 Rs. 1,41,596; in progress.				
17 Construction of a new Court and alteration to the Old Court buildings at Bannu . .	57,000	..	57,000	..
Estimate Rs. 57,235; expenditure to end of 1930-31, nil—Work was not to be carried out and funds were held in reserve by the Government of India.				
18 Construction of a Central jail at Haripur in North-West Frontier Province . .	10,30,000	8,42,839	1,87,161	..
Estimate Rs. 22,43,264; expenditure to end of 1930-31 Rs. 11,06,693; in progress.				
19 Construction of a building for High School at Mardan . .	1,00,000	671	99,329	..
Estimate Rs. 1,59,393; expenditure to end of 1930-31 Rs. 671; in progress.				
Construction of a building for a normal school for women at Peshawar . . . .	40,000	85,527	..	45,527
Estimate Rs. 90,273; expenditure to end of 1930-31 Rs. 85,527; in progress.				
21 Construction of a new electric power, and pumping station at Tank . . . .	6,500	791	5,709	..
Estimate Rs. 58,923; expenditure to end of 1930-31 Rs. 54,574; completed.				
<i>Madras.</i>				
22 Constructing a Circle office and quarters for the Customs Officers at Kandamungalam . .	40,000	1	39,999	..
Estimate Rs. 98,000; expenditure to end of 1930-31 Rs. 1; in progress. The non-utilisation of almost the entire provision is due to site not having been acquired.				

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No. and name of works.	Allotment.	Expenditure.	Balance.	
			Unexpended.	Excess.
	Rs.	Rs.	Rs.	Rs.
<i>Bombay.</i>				
23. Improvement to the Pilgrim Camp at Karachi . . .	64,400	49,156	15,244	..
Estimate Rs. 67,720 ; expenditure to end of 1930-31, Rs. 49,156 ; in progress.				
24. Additions and alterations to the Civil Hospital at Aden . . .	50,000	41,295	8,705	..
Estimate Rs. 69,836 ; expenditure to end of 1930-31 Rs. 41,295 ; in progress.				
<i>Western India States Agency.</i>				
25. Purchase of the Military buildings at Rajkot and the adoption of some of them for the use of the Police of the Local Administration. . . .	1,25,000	1,29,578	..	4,578
Estimate Rs. 2,69,252 ; expenditure to end of 1930-31 Rs. 1,29,578 ; in progress.				
<i>Hyderabad.</i>				
26. Construction of quarters for the Secunderabad Town Police. . .	60,000	..	60,000	..
The work was not technically sanctioned during the year.				
(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000				
<i>Nil.</i>				
<b>II.—Other Major Works specifically provided for in the Budget.</b>				
27. All works collectively {	<i>Non-voted.</i>	16,800	15,681	1,116
	<i>Voted</i> . . .	2,43,600	1,18,740	1,24,860
<b>III.—Unforeseen Major Works not specifically provided for in the Budget.</b>				
<i>Delhi Province.</i>				
28. Accommodation for the menial staff of the local administration and of the Government of India, New Delhi . . .	..	417	..	417
Estimate Rs. 6,00,000 ; expenditure to end of 1930-31 Rs. 5,38,038 as detailed below :—				
(a) Construction of 120 duffries quarters in Block 90 of design A.31—34—estimate Rs. 1,50,200 ; expenditure to end of 1930-31 Rs. 1,25,968 ; completed.				
(b) Constructing 46 orthodox clerks quarters class D design 37.43-A in Block 90 N. C. A.—estimate Rs. 1,58,250 (revised) ; expenditure to end of 1930-31 Rs. 1,47,844 ; completed.				
(c) Construction of the quarters for the menial staff of local administrative offices at point I in N. C. A.—estimate Rs. 1,49,450 ; expenditure to end of 1930-31 Rs. 1,49,245 ; completed.				
(d) Other major works—expenditure to end of 1930-31 Rs. 36,879.				
(e) Minor works—expenditure to end of 1930-31 Rs. 79,002.				

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Balance.

Serial No. and name of works.	Alloiment.	Expenditure.	Unexpended.	Excess.
	Rs.	Rs.	Rs.	Rs.
29 Construction of additional clerks' quarters of the lower type in New Delhi . . . . .	..	17,938	..	17,938
Estimate Rs. 6,00,000 ; expenditure to end of 1930-31 Rs. 4,66,184 as detailed below :—				
(a) Constructing 20 class C and 80 class D orthodox clerks' quarters in Block 91—estimate Rs. 3,30,000 ; expenditure to end of 1930-31 Rs. 3,08,358 ; completed.				
(b) Constructing 18 orthodox clerks' quarters (new type) in plot No. 90 New Delhi—estimate Rs. 56,335 ; expenditure to end of 1930-31 Rs. 52,236 ; completed.				
(c) Collection of material for 100 clerks' quarters—gross estimate Rs. 80,000 (Net-mil) ; expenditure—Nil.				
(d) Other major works—expenditure to end of 1930-31 Rs. 32,183.				
(e) Minor works—Expenditure to end of 1930-31 Rs. 73,407.				
30 Four clerks' quarters including electric installation in New Delhi . . . . .	..	1,311	..	1,311
Estimate Rs. 50,000 ; expenditure to end of 1930-31 Rs. 37,304 as follows—				
(a) Other Major Works (below Rs. 50,000).—Expenditure to end of 1930-31 Rs. 37,337.				
(b) Minor Works.—Expenditure to end of 1930-31 Rs. 467.				
31 Construction of additional Councillors' quarters in New Delhi . . . . .	..	90	..	90
Estimate Rs. 3,90,000 ; expenditure to end of 1930-31 Rs. 3,54,061 as detailed below :—				
(a) Construction of 20 quarters for Indian Legislative Councillors at Ferozshah road—Revised estimate Rs. 2,64,300 ; expenditure to end of 1930-31 Rs. 2,59,153 ; completed.				
(b) Other Major Works.—Expenditure to end of 1930-31 Rs. 58,138.				
(c) Minor Works.—Expenditure to end of 1930-31 Rs. 36,770.				
32 Protection against theft and trespass in the Secretariat building, New Delhi . . . . .	..	49,148	..	49,148
Estimate Rs. 59,800 ; expenditure to end of 1930-31 Rs. 49,148 ; in progress. Excess covered by additional grant.				
33 Two Gazetted Officers' Bungalows . . . . .	..	—63	63	..
Estimate Rs. 62,600 ; expenditure to end of 1930-31 Rs. 53,352 as detailed below :—				
(a) Constructing a Gazetted Officer's bungalow design A. 2114 in Block 13—Supplementary estimate Rs. 51,190 ; expenditure to end of 1930-31 Rs. 50,141 ; completed.				
(b) Minor Works.—Expenditure to end of 1930-31 Rs. 3,211.				
34 Construction of 3 Police posts in New Delhi . . . . .	..	2,305	..	2,305
Estimate Rs. 1,59,400 ; expenditure to end of 1930-31 Rs. 1,57,190 as detailed below :—				
(a) Constructing a police post at Point UZ, Junction of Qutab and Aurangzeb Road, New Delhi—estimate Rs. 51,000 ; expenditure to end of 1930-31 Rs. 49,557 ; completed.				
(b) Other Major Works.—Expenditure to end of 1930-31 Rs. 85,139.				
(c) Minor Works.—Expenditure to end of 1930-31 Rs. 22,494.				
<i>Ajmer Division.</i>				
35 Constructing a Biological Laboratory at Government College, Ajmer . . . . .	..	2,843	..	2,843
Estimate Rs. 51,431 ; expenditure to end of 1930-31 Rs. 50,146 ; completed.				

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No. and name of works.	Allotment.	Expenditure.	Balance.	
			Unexpended	Excess.
	Rs.	Rs.	Rs.	Rs.
<i>Baluchistan.</i>				
36 Electrification of Civil Buildings at Quetta . . . . .	..	42,324	..	42,324
Estimate Rs. 44,147; expenditure to end of 1930-31 Rs. 42,324; completed.				
<i>North-West Frontier Province</i>				
37 Extension of the Jail and Factory and reconstruction of the compound wall at Dehra Ismail Khan . . . . .	..	19,510	..	19,510
Estimate Rs. 2,96,838; expenditure to end of 1930-31 Rs. 2,51,446; completed.				
38 Renewals of the walls and other improvements to the Central Jail, Peshawar . . . . .	..	53,547	..	53,547
Estimate Rs. 1,08,974; expenditure to end of 1930-31 Rs. 53,547; completed.				
39 Constructing Government High School, Peshawar . . . . .	..	3,035	..	3,035
Estimate Rs. 2,58,969; expenditure to end of 1930-31 Rs. 2,58,719; completed.				
<i>Bengal.</i>				
40 Purchasing a plot of Military land at Dum Dum together with the buildings standing thereon for the establishment of an observatory by the Indian Meteorological Department . . . . .	..	49,535	..	49,535
No technical sanction to the estimate received. Expenditure to end of 1930-31 Rs. 49,535; in progress.				
<i>Bihar and Orissa.</i>				
41 Collection of materials for expansion scheme at Pusa . . . . .	..	—6,778	6,778	..
The project was abandoned and the materials are being utilised on other works. Estimate Rs. 1,02,750; expenditure to end of 1930-31 Rs. 28,586.				
42 Construction of a new residence for the Assistant Political Agent, Sambalpur . . . . .	..	1,332	..	1,332
Estimate Rs. 24,845; expenditure to end of 1930-31 Rs. 23,900; in progress.				
43 Providing a system of lighting conductors to the buildings attached to the Indian School of Mines at Dhanbad . . . . .	..	711	..	711
Estimate Rs. 9,544; expenditure to end of 1930-31 Rs. 711 as detailed below:—				
(a) Lecturer's bungalow.—Estimate Rs. 2,386; expenditure to end of 1930-31 Rs. 133; in progress.				
(b) Principal's residence.—Estimate Rs. 2,386; expenditure to end of 1930-31 Rs. 28; in progress.				
(c) Professor's residence.—Estimate Rs. 2,386; expenditure to end of 1930-31 Rs. 530; in progress.				
(d) Hospital building.—Estimate Rs. 2,386; expenditure to end of 1930-31 Rs. 20; in progress.				



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*concl'd.*

Serial No. and name of works.	Allotment.	Balance.		
		Expenditure.	Unexpended.	Excess.
	Rs.	Rs.	Rs.	Rs.
44 Extension of steam pump testing room in the west of the Mining Laboratory of the workshop of the Indian Schools of Mines . . . . .	..	845	..	845
Estimate Rs. 1,868; expenditure to end of 1930-31 Rs. 1,667; in progress.				
45 Extension of the Chief Inspector of Mine's Office, Dhanbad. . . . .	..	—174	174	..
Estimate Rs. 34,100; expenditure to end of 1930-31 Rs. 22,191; in progress.				
46 Water Supply to the Schools of Mines . . . . .	..	—141	141	..
Estimate Rs. 50,000; expenditure to end of 1930-31 Rs. 45,685; completed.				
<i>Assam.</i>				
47 Electric installation in the Central Government buildings at Imphal, Manipur. . . . .	..	6,220	..	6,220
48 Constructing Scouts' posts at Spainuram. . . . .	..	571	..	571
Estimate Rs. 3,04,786; expenditure to end of 1930-31 Rs. 3,18,873; completed.				
49 Constructing scouts' posts at Shewa . . . . .	..	640	..	640
Estimate Rs. 1,49,490; expenditure to end of 1930-31 Rs. 1,76,744; completed.				

## IV.—Minor Works.

50 All works collectively	Non-voted	1,47,900	1,34,417	13,483	..
	Voted	12,81,600	13,43,021	..	61,421
Totals	Non-voted.	4,18,700	3,89,480	29,520	..
	Voted	48,48,300	37,50,073	10,98,227	..

## ORIGINAL WORKS—COMMUNICATIONS.

## I.—Major Works above Rs. 50,000 specifically provided for in the Budget.

(a) Estimated to cost above Rs. 50,000.

*Delhi Province.*

- 1 Road and road surface treatment in the New Delhi Area . . . . . 34,000 26,471 7,529 ..
- Estimate Rs. 4,22,500; expenditure to end of 1930-31 Rs. 3,93,196 as detailed below :—
- (a) Painting certain roads with bitumen during 1927-28—estimate Rs. 92,830; expenditure to end of 1930-31 Rs. 93,837; completed.
- (b) Providing stone curbs in channels to roads round central building—Revised estimate Rs. 23,340; expenditure to end of 1929-30 Rs. 21,275; completed.
- (c) Painting certain roads with bitumen in N. C. A. 1926-27—estimate Rs. 45,600; expenditure to end of 1930-31 Rs. 39,665; completed.
- (d) Bungesh over-bridge, Mutiny Memorial road—estimate Rs. 41,778; expenditure to end of 1930-31 Rs. 48,145; completed.
- (e) Remetalling Qutab road from Sadar crossing to D Circus and painting its surface with bitumen—estimate Rs. 33,125; expenditure to end of 1930-31 Rs. 31,648; completed.
- (f) Minor Works.—Expenditure to end of 1930-31 Rs. 1,58,626.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—COMMUNICATIONS—*contd.*

Balance.

Serial No. and name of works.	Allotment.	Expenditure.		Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
2 Construction of a road from Najaigarh Rohtak Road Junction to the Sadar Bazar, Delhi . . . .	56,000	44,830	11,170	..	
Estimate Rs. 76,600 ; expenditure to end of 1930-31 Rs. 70,635 ; in progress.					
3 Protection of the Bela and the Grand Trunk Road between Metcalfe House and the East Indian Railway bridge	26,000	26,462	..		462
Estimate Rs. 50,500 ; expenditure to end of 1930-31 Rs. 50,221 ; completed.					
<i>North-West Frontier Province.</i>					
4 Widening the Grand Trunk Road from Pabbi to Attock . .	30,000	29,885	115	..	
Estimate Rs. 1,10,000 ; expenditure to end of 1930-31 Rs. 81,463 ; in progress.					
5 Construction of link road between Kohat road and Grand Trunk road via Chumkani . . .	90,000	1,25,593	..		35,593
Estimate Rs. 1,85,988 ; expenditure to end of 1930-31 Rs. 1,25,593 ; in progress.					
6 Replacement of boat bridges on Peshawar, Shabkadar and Peshawar-Charsada Road by pile bridges . . . .	2,50,000	2,98,214	..		48,214
Estimate Rs. 8,45,309 ; expenditure to end of 1930-31 Rs. 6,68,459 ; in progress.					
7 Construction of a bridge over the Siran river at Baffa . . .	62,000	49,933	12,067	..	
Estimate Rs. 82,000 ; expenditure to end of 1930-31 Rs. 82,506 ; in progress.					
(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.					

*Nil.*

## II.—Other Major Works specifically provided for in the Budget.

*Nil.*

## III.—Unforeseen Major Works not specifically provided for in the Budget.

*Delhi Province.*

8 Treating the surface of Paharganj road between Ajmer Gate Bridge and the Sadar Bazar crossing with bituminized macadam . . . .	..	4	..	4
Revised estimate Rs. 85,660 ; expenditure to end of 1930-31 Rs. 83,720 ; completed.				
9 Painting of certain roads with bitumen in New Capital Area . . . .	..	5,842	..	5,842
Estimate Rs. 89,000 ; expenditure to end of 1930-31 Rs. 89,785 ; in progress. Expenditure was covered by reappropriation.				

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*concl'd.*ORIGINAL WORKS—COMMUNICATIONS—*concl'd.*

Balance.

Serial No. and name of works.	AlLOTment.	Expenditure.	Unexpended.	Excess.
	Rs.	Rs.	Rs.	Rs.
<i>North West Frontier Province.</i>				
10 Construction of metalled Road from Hathala to Kulachi . . . . .	..	571	..	571
Estimate Rs. 3,90,824; expenditure to end of 1930-31 Rs. 3,85,944; completed.				
11 Construction of Shahbazgarh Rustom Road to Pitao Malandi . . . . .	..	11,858	..	11,858
Estimate Rs. 3,81,528; expenditure to end of 1930-31 Rs. 1,31,762; completed.				
12 Construction of a road from Tejjazai to Lakki . . . . .	..	18,992	..	
Estimate Rs. 2,72,957; expenditure to end of 1930-31 Rs. 2,68,869; complet				
13 Constructing a Vibro Concrete bridge over khiali river . . . . .	..	172	..	
Estimate Rs. 1,67,030; expenditure to end of 1930-31 Rs. 1,68,559; complete				
14 Constructing nine Bridges over Kazzam Nullah on Grand Trunk Road . . . . .	..	—522	522	..
Estimate Rs. 78,827; expenditure to end of 1930-31 Rs. 37,168; completed.				

*Bengal.*

15 Protective works at Singtam Bridge at mile 18 of Rangpo Gangtok Cart Road, Sikkim . . . . .	..	27,910	..	27,910
Estimate Rs. 45,652; expenditure to end of 1930-31 Rs. 45,649; in progress.				

## IV.—Minor works.

16 All Works collectively . . . . .	2,69,200	3,00,999	..	31,799
Totals { Non-voted. . . . .	90,000	1,25,593	..	35,593
{ Voted . . . . .	7,27,200	8,41,621	..	1,14,421

## ORIGINAL WORKS—MISCELLANEOUS.

## I.—Major Works above Rs. 50,000 specifically provided for in the Budget.

(a) Estimated to cost above Rs. 50,000.

<i>Delhi Province.</i>				
1 Road lighting in the New Delhi Area . . . . .	16,500	..	16,500	..
The allotment reappropriated to other heads owing to postponement of work.				
2 Storm water drains in New Delhi Area . . . . .	11,000	3,184	7,816	..
Estimate Rs. 85,000; expenditure to end of 1930-31 Rs. 73,093 as detailed below :—				
(a) Constructing storm water drains in New Capital Area—estimate Rs. 77,000; expenditure to end of 1930-31 Rs. 69,460; in progress.				
(b) Minor Works.—Expenditure to end of 1930-31 Rs. 3,633.				
(b) Originally estimated to cost Rs. 50,000 or less, but now estimated to cost above Rs. 50,000.				

Nil.

## II.—Other Major Works specifically provided for in the Budget.

Nil.

## III.—Unforeseen major works not specifically provided for in the Budget.

Nil.

## IV.—Minor Works.

3 All works collectively . . . . .	70,000	65,377	4,623	..
Total . . . . .	97,500	68,561	28,939	..

## STORE ACCOUNT.

No. of items.	Name of Divisions.	Opening balance on 1st April 1930.	Receipts during 1930-31.	Total.	Issues during 1930-31.	Closing Balance on 31st March 1931.
		Rs.	Rs.	Rs.	Rs.	Rs.

1	Delhi . . . . .	15,857	68	15,925	6,993	8,932
---	-----------------	--------	----	--------	-------	-------

The stock consists of bricks which were manufactured departmentally some years ago. It was revalued within the market price. Bricks worth Rs. 4,300 have been reported as unserviceable and the balance surplus to the requirements of the department. The bricks were counted departmentally and no discrepancies were noticed.

2	Dehra Dun . . . . .	22,541	4,868	27,409	16,563	10,846
---	---------------------	--------	-------	--------	--------	--------

The stores were counted departmentally and no notable discrepancies were reported. The stock in hand on 31st March, 1931, was revalued with the result that the book value exceeded the revised value by about Rs. 1,000 which represents loss due to writing down of the issue rates to accord with the market. This is in addition to the loss of about Rs. 5,000 due to the sale of surplus stores. The total loss during the year thus works out to about Rs. 6,000 which was adjusted and removed from the stock account. The stock in hand is certified to consist of the following :—

(a) Serviceable stores in excess of requirements for the next 12 months. Rs. 5,569.

(b) Serviceable store available for sale or transfer Rs. 5,277.

3	Muktesar . . . . .	6,879	401	7,280	2,665	4,615
---	--------------------	-------	-----	-------	-------	-------

The stock in hand on 31st March, 1931, was priced at the market rate with a petty loss of about Rs. 20 which was adjusted and removed from the stock account. The stores were counted departmentally and no notable discrepancies were reported. They are certified to include materials surplus to the requirements of the department valuing at Rs. 675.

4	Simla Circle . . . . .	24,487	19,012	43,499	19,646	23,853
---	------------------------	--------	--------	--------	--------	--------

The stores were counted departmentally and no notable discrepancies were reported. The stock on 31st March, 1931, was revalued and was certified to include the following :—

(a) Serviceable stores in excess of requirement for the next 12 months .Rs. 2,433

(b) Serviceable stores available for sale or transfer . . . . . Rs. 15,192

5	Viceregal Estates Divisions . . . . .	11,848	31,252	43,100	23,724	19,376
---	---------------------------------------	--------	--------	--------	--------	--------

Half yearly stock registers for the year 1930-31 were not received from the Divisional office for audit. There was serviceable Stock worth Rs. 2,155 in excess of requirements for the next 12 months, but in the opinion of the Divisional Officer it was necessary to keep this in reserve. Surplus stock worth Rs. 1,320 was available for sale or transfer and was reported to the Military Secretary to His Excellency the Viceroy. There was loss of Rs. 88 on stock during the year and was adjusted during 1930-31.

6	Andamans and Nicobar Islands . . . . .	69,444	87,898	1,57,342	97,464	59,878
---	--	--------	--------	----------	--------	--------

Half yearly stock registers for the year 1930-31 were not received from the Divisional office for audit.

7	Ajmer Division . . . . .	5,187	12,290	17,477	11,415	6,062
---	--------------------------	-------	--------	--------	--------	-------

The stock was counted and verified during the year and priced within the market rates. There was serviceable stock worth Rs. 1,198 in excess of requirements for the next 12 months but in the opinion of the Divisional Officer, it was necessary to keep it in reserve.

8	Central India . . . . .	3,443	5,406	8,849	7,422	1,427
---	-------------------------	-------	-------	-------	-------	-------

The stock was counted and verified during the year and priced within the market rates.

9	Independent Persian Gulf Sub-division . . . . .	..	4,857	4,857	4,857	..
---	---	----	-------	-------	-------	----

10	Bengal . . . . .	9,703	13,027	22,730	13,030	9,700
----	------------------	-------	--------	--------	--------	-------

11	Assam . . . . .	10,500	3,858	14,358	4,738	9,620
----	-----------------	--------	-------	--------	-------	-------

The balances are reported to have been reviewed in detail by Public Works Disbursers and the stock registers for the year ending 30th September 1930 were audited.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*concl'd.*ORIGINAL WORKS—COMMUNICATIONS—*concl'd.*

Balance.

Serial No. and name of works.	Allotment.	Expenditure.	Unexpended.	Excess.	
	Rs.	Rs.	Rs.	Rs.	
<i>North West Frontier Province.</i>					
10 Construction of metalled Road from Hathala to Kulachi . . . . .	..	571	..	571	
Estimate Rs. 3,90,824; expenditure to end of 1930-31 Rs. 3,85,944; completed.					
11 Construction of Shahbazgarh Rustom Road to Pitao Malandi . . . . .	..	11,858	..	11,858	
Estimate Rs. 3,81,528; expenditure to end of 1930-31 Rs. 1,31,762; completed.					
12 Construction of a road from Tejjazai to Lakki . . . . .	..	18,992	..		
Estimate Rs. 2,72,957; expenditure to end of 1930-31 Rs. 2,68,869; complet					
13 Constructing a Vibro Concrete bridge over khiali river . . . . .	..	172	..		
Estimate Rs. 1,67,030; expenditure to end of 1930-31 Rs. 1,68,559; complete					
14 Constructing nine Bridges over Kazzam Nullah on Grand Trunk Road . . . . .	..	—522	522	..	
Estimate Rs. 78,827; expenditure to end of 1930-31 Rs. 37,168; completed.					
<i>Bengal.</i>					
15 Protective works at Singtam Bridge at mile 18 of Rangpo Gangtok Cart Road, Sikkim . . . . .	..	27,910	..	27,910	
Estimate Rs. 45,652; expenditure to end of 1930-31 Rs. 45,649; in progress.					
<b>IV.—Minor works.</b>					
16 All Works collectively . . . . .	2,69,200	3,00,999	..	31,799	
Totals	<i>Non-voted.</i>	90,000	1,25,593	..	35,593
	<i>Voted</i> . . . . .	7,27,200	8,41,621	..	1,14,421

## ORIGINAL WORKS—MISCELLANEOUS.

**I.—Major Works above Rs. 50,000 specifically provided for in the Budget.**

(a) Estimated to cost above Rs. 50,000.

<i>Delhi Province.</i>								
1 Road lighting in the New Delhi Area . . . . .		16,500	..	16,500	..			
The allotment reappropriated to other heads owing to postponement of work.								
2 Storm water drains in New Delhi Area . . . . .		11,090	3,184	7,816	..			
Estimate Rs. 85,000; expenditure to end of 1930-31 Rs. 73,093 as detailed below :—								
(a) Constructing storm water drains in New Capital Area—estimate Rs. 77,000; expenditure to end of 1930-31 Rs. 69,460; in progress.								
(b) Minor Works.—Expenditure to end of 1930-31 Rs. 3,633.								
(b) Originally estimated to cost Rs. 50,000 or less, but now estimated to cost above Rs. 50,000.								

*Nil.***II.—Other Major Works specifically provided for in the Budget.***Nil.***III.—Unforeseen major works not specifically provided for in the Budget.***Nil.***IV.—Minor Works.**

3 All works collectively . . . . .		70,000	65,377	4,623	..			
Total . . . . .		97,500	68,561	28,939	..			

## STORE ACCOUNT.

No. of items.	Name of Divisions.	Opening balance on 1st April 1930. Rs.	Receipts during 1930-31. Rs.	Total. Rs.	Issues during 1930-31. Rs.	Closing Balance on 31st March 1931. Rs.
1	Delhi . . . . .	15,857	68	15,925	6,993	8,932
The stock consists of bricks which were manufactured departmentally some years ago. It was revalued within the market price. Bricks worth Rs. 4,300 have been reported as unserviceable and the balance surplus to the requirements of the department. The bricks were counted departmentally and no discrepancies were noticed.						
2	Dehra Dun . . . . .	22,541	4,868	27,409	16,563	10,846
The stores were counted departmentally and no notable discrepancies were reported. The stock in hand on 31st March, 1931, was revalued with the result that the book value exceeded the revised value by about Rs. 1,000 which represents loss due to writing down of the issue rates to accord with the market. This is in addition to the loss of about Rs. 5,000 due to the sale of surplus stores. The total loss during the year thus works out to about Rs. 6,000 which was adjusted and removed from the stock account. The stock in hand is certified to consist of the following :—						
(a) Serviceable stores in excess of requirements for the next 12 months. Rs. 5,569.						
(b) Serviceable store available for sale or transfer Rs. 5,277.						
3	Muktesar . . . . .	6,879	401	7,280	2,665	4,615
The stock in hand on 31st March, 1931, was priced at the market rate with a petty loss of about Rs. 20 which was adjusted and removed from the stock account. The stores were counted departmentally and no notable discrepancies were reported. They are certified to include materials surplus to the requirements of the department valuing at Rs. 675.						
4	Simla Circle . . . . .	24,487	19,012	43,499	19,646	23,853
The stores were counted departmentally and no notable discrepancies were reported. The stock on 31st March, 1931, was revalued and was certified to include the following :—						
(a) Serviceable stores in excess of requirement for the next 12 months Rs. 2,433						
(b) Serviceable stores available for sale or transfer . . . . . Rs. 15,192						
5	Viceroyal Estates Divisions . . . . .	11,848	31,252	43,100	23,724	19,376
Half yearly stock registers for the year 1930-31 were not received from the Divisional office for audit. There was serviceable Stock worth Rs. 2,155 in excess of requirements for the next 12 months, but in the opinion of the Divisional Officer it was necessary to keep this in reserve. Surplus stock worth Rs. 1,320 was available for sale or transfer and was reported to the Military Secretary to His Excellency the Viceroy. There was loss of Rs. 88 on stock during the year and was adjusted during 1930-31.						
6	Andaman and Nicobar Islands . . . . .	69,444	87,898	1,57,342	97,464	59,878
Half yearly stock registers for the year 1930-31 were not received from the Divisional office for audit.						
7	Ajmer Division . . . . .	5,187	12,290	17,477	11,415	6,062
The stock was counted and verified during the year and priced within the market rates. There was serviceable stock worth Rs. 1,198 in excess of requirements for the next 12 months but in the opinion of the Divisional Officer, it was necessary to keep it in reserve.						
8	Central India . . . . .	3,443	5,406	8,849	7,422	1,427
The stock was counted and verified during the year and priced within the market rates.						
9	Independent Persian Gulf Sub-division . . . . .	..	4,857	4,857	4,857	..
10	Bengal . . . . .	9,703	13,027	22,730	13,030	9,700
11	Assam . . . . .	10,500	3,358	14,358	4,738	9,620

The balances are reported to have been reviewed in detail by Public Works Disbursers and the stock registers for the year ending 30th September 1930 were audited.

## GRANT No. 73—SUPERANNUATION ALLOWANCES AND PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Expenses in connection with SUPERANNUATION ALLOWANCES AND PENSIONS.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or —. Rs.
<b>MAJOR HEADS "45—SUPERANNUATION ALLOWANCES AND PENSIONS", AND "45.-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUE."</b>					
<b>PAYMENTS IN INDIA—</b>					
<b>A.—Superannuation and Retired Allowances :</b>					
Non-voted O. 1,89,600 } S. (a) —20,900 }	1,68,700	1,60,189	—8,511	..	—8,511
Non-drawal of pensions and transfer of pension to Home treasury.					
Voted . . . . .	67,64,300	71,91,674	+4,27,374	+4,13,500	+13,874
Partly under-estimation and partly abnormal increase in pension list.					
<b>B.—Compassionate Allowances :</b>					
Non-voted O. 3,600 } S. (a) —500 }	3,100	2,702	—398	..	—398
Voted . . . . .	1,86,400	1,63,535	—22,865	—31,925	+9,060
A fluctuating item. Reduction made on progress of actuals did not materialise due chiefly to increase in disability and family pensions of the Frontier Irregular corps.					
<b>C.—Gratuities :</b>					
Non-voted O. 4,000 } S. (a) —1,700 }	2,300	2,231	—69	..	—69
Voted . . . . .	91,500	1,01,483	+9,583	+19,735	—10,202
A fluctuating item. The anticipated increase did not materialise in full.					
<b>D.—Indian Civil Service</b>					
<b>Family Pensions :</b>					
O. 64,000 } S. (a) —4,000 }	60,000	60,984	+984	..	+984
<b>E.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds :</b>					
O. 20,800 } S. (a) —550 }	20,250	20,209	—41	..	—41
<b>F.—Pensions and Allowances paid in respect of other Provident Funds :</b>					
Non-voted O. 54,000 } S. (a) —4,878 }	49,122	44,877	—4,245	..	—4,245
Partly non-drawal of charges and partly over-estimation.					
Voted . . . . .	67,400	1,11,364	+43,964	+30,740	+13,224
Under bonus on contributions towards Press Employees' Provident Fund not provided in the original estimates owing to proposals being made too late (Rs. 41,000).					
<b>G.—Pensions, etc., under war risk compensation scheme . . . . .</b>					
	54,600	44,768	—9,232	—3,256	—5,976
Irregular drawal and lapse of pensions.					
<b>H.—Equated Payments of commuted value of pensions charged to Capital :</b>					
<b>H. 1.—Capital :</b>					
Non-voted O. 41,000 } S. (a) 4,000 }	45,000	44,633	—367	..	—367
Voted . . . . .	5,58,000	5,54,247	—3,753	—4,000	+247
<b>H. 2.—Interest :</b>					
O. 5,69,000 } S. (a) 690 }	5,69,690	5,69,595	—5	..	—5
(a) Sanctioned on 2nd March.					

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>PAYMENTS IN INDIA—concd.</b>					
<b>I.—Commuted Value of Pensions Fin- anced from Ordinary Revenue:</b>					
Non-voted . O. 2,85,000 S.(a) —1,00,000 }	1,85,000	1,44,084	—40,916	..	—40,916
See sub-head E. non-voted in Grant 95.					
Voted . . . . .	3,00,000	4,86,724	+1,86,724	—5,00,000	+6,86,724
See sub-head E. voted in Grant 95.					
<b>J.—Miscellaneous Pensionary Pay- ments . . . . .</b>	55,500	49,888	—5,612	—5,750	+138
Reduction in the list of pensions and non-drawal.					
<b>K.—Concession Grants in respect of past con- tributions to annui- ties:</b>					
O. . . . . S.(a) 7,000 }	7,000	6,934	—66	..	—66
<b>PAYMENTS IN ENGLAND—</b>					
<b>L.—Superannuation and Retired Allowances:</b>					
L. 1.—India Office and High Commissioner's Establish- ments:					
Non-voted . . . . .	8,38,000	8,00,453	—37,547	..	—37,547
Unusual number of deaths during the year.					
Voted . . . . .	54,000	32,245	—21,755	..	—21,755
Mainly in the provision for gratuities payable at the termination of service. Contingent provision for this expenditure which is always very variable proved too large.					
L. 2.—High Court Judges . . . . .	1,98,000	1,76,747	—21,253	..	—21,253
Appropriation based on revised estimate for 1929-30. Actual expenditure in that year was, however, nearly Rs. 12,000 below the revised estimate, mainly as the result of transfer of payment of a pension to India in the latter part of the year while expenditure in 1930-31 decreased further by Rs. 9,300 as compared with previous year.					
L. 3.—Indian Civil Service . . . . .	46,95,000	45,61,213	—1,33,787	—94,000	—39,787
Insufficient allowance made in the appropriation for continued decline in expenditure as a result of Provincialisation.					
L. 4.—Other Civil Services in India:					
Non-voted . . . . .	49,29,000	49,60,225	+31,225	+54,000	—22,775
Appropriation based on the revised estimate for 1929-30, viz., Rs. 50,00,000, less on allowance for anticipated annual decrease which, however, did not fully materialise.					
Voted . . . . .	25,20,000	24,46,227	—73,773	..	—73,773
In view of steady increase in expenditure in previous years grant allowed for an increase of Rs. 20,000 on the revised estimate for 1929-30. Actuals in the latter year were, however, nearly Rs. 40,000 below the estimate; while the anticipated increase in 1930-31 did not materialise, expenditure being over Rs. 13,000 less than in 1929-30.					
<b>M.—Compassionate Allowances:</b>					
Non-voted . . . . .	1,12,900	1,03,893	—8,107	..	—8,107
Contingent provision. Expenditure fluctuates considerably from one year to another.					
Voted . . . . .	20,000	15,813	—4,187	..	—4,187
See M. non-voted.					
<b>N.—Gratuities . . . . .</b>	7,000	..	—7,000	..	—7,000
Grant was for contingencies, but was not required.					
<b>O.—Indian Civil Service Family Pen- sions . . . . .</b>	14,80,000	14,14,492	—65,508	..	—65,508
Allowance made for annual increase in these pensions was rather high.					



Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.		
<b>PAYMENTS IN ENGLAND—contd.</b>							
<b>P.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds:</b>	28,00,000	27,93,320	—6,680	..	—6,680		
<b>Q.—Pensions and Allowances paid in respect of other Provident Funds:</b>	41,04,000	39,28,720	—1,75,280	..	—1,75,280		
The rate of decrease of the payments from the funds proved to be higher than the estimated rate.							
<b>R.—Miscellaneous Pensionary Pay-ments:</b>							
Non-voted O. 6,29,000	13,37,000	15,30,000	+1,93,000	+40,000	+1,53,000		
S. (a) 7,08,000							
Due to extra expenditure in High Commissioner's account (Rs. 36,000) and Secretary of State's account (Rs. 1,57,000). The former due to under-estimation of concession grants, and the latter to officers' pensions allocated under Article 190 of the Audit Code on receipt after the budget was framed, of particulars of the officer's service.							
Voted . . . . .	10,000	17,610	+7,610	+8,000	—390		
Allocation of officers' pensions under Article 190 of the Audit Code <i>vide</i> remarks under R. non-voted.							
<b>S.—Pensions of Widows and Families of Officers of the Bengal Pilot Service</b>	60,000	48,693	—11,307	..	—11,307		
Increased provision made to cover possible new pensions was not required.							
<b>T.—Loss or Gain by Exchange.</b>							
Non-voted O. . . . .	2,30,000	2,57,171	+27,171	..	+27,171		
S. (a) 2,30,000							
Voted . . . . .	..	32,030	+32,030	+27,000	+5,030		
<b>U.—Deduct.—Pensionary Charges transferred to Accounts of Commercial Departments:</b>							
U. 1.—Posts and Telegraphs Department . . . . .	—63,18,000	—63,18,000	..	+5,000	—5,000		
U. 2.—Railway Department . . . . .	—1,26,500	—1,03,234	+23,266	+6,844	+16,422		
Mainly decrease in the number of Railway pensions.							
U. 3.—Irrigation:							
Non-voted O. —34,000	—29,000	—30,349	—1,349	..	—1,349		
S. (a) 5,000							
Voted . . . . .	—1,03,000	—1,10,791	—2,791	—7,500	+4,709		
U. 4.—Northern India Salt Revenue Department:							
Non-voted O. —8,000	—4,000	—3,333	+667	..	+667		
S. (a) 4,000							
Change in the method of calculation under revised orders of Government.							
Voted . . . . .	—75,000	—49,721	+25,279	+17,000	+8,279		
See U. (4) non-voted.							
U. 5.—Light houses and Light ships . . . . .	—21,000	—20,735	+265	+2,000	—1,735		
The reappropriation based on revised calculation proved a little high.							
Totals	Non-voted	Gross . . . . .	2,18,93,072	2,16,31,365	—2,61,707	..	—2,61,707
		Deductions . . . . .	—33,000	—33,682	—682	..	—682
		Net . . . . .	2,18,60,072	2,15,97,683	—2,62,389	..	—2,62,389
	Voted	Gross . . . . .	1,06,88,500	1,12,47,608	+5,59,108	—45,906	+6,05,014
		Deductions . . . . .	—66,48,500	—66,02,491	+46,019	+23,344	+22,675
		Net . . . . .	40,40,000	46,45,127	+6,05,127	—22,562	+6,27,689

(a) Sanctioned on 2nd March.

## NOTES.

*System of Accounting under sub-heads H.1 and I.*—The method of transferring charges from capital to revenue under these sub-heads is explained in the Notes under Grant No. 95. The difference between the figures shown in columns 5 and 6 against sub-head. I. voted of this Grant from those shown in columns 5 and 6 against sub-head E. of Grant No. 95 are due to the mistake referred to in the Important Comment under Grant 95.

## IMPORTANT COMMENTS.

1. *Excess over the grant.*—The excesses under sub-heads A. and I. are responsible for the total voted excess of six lakhs. As regards sub-head A, voted (Superannuation and Retired Allowances in India) the original estimates were defective though the final estimate for which provision was made by reappropriation, was fairly accurate. The following table shows how the original estimate under this sub-head, excluding any supplementary grants subsequently voted, has compared with the actual expenditure in recent years :—

Year.	(In thousands of rupees).	
	Original estimate.	Actual Expenditure.
1926-27 . . . . .	50,45	54,95
1927-28 . . . . .	56,52	59,21
1928-29 . . . . .	60,33	61,14
1929-30 . . . . .	64,16	75,79
1930-31 . . . . .	67,64	71,92

The expenditure for 1929-30 included abnormal items totalling 11,40 alluded to in the note under sub-head A. at page 321 of last year's Report and representing the charges for all pensions paid at "Political" treasuries since 1921-22 which were decided, in 1929-30, to be a central liability. Owing to the lateness of this decision provision for charges on the same account for 1930-31 against which there was an expenditure of 2 lakhs, was not made in the original estimates. The balance of the excess under the sub-head is largely due to the normal pension bill having increased at a greater rate than usual. Such increases are not always easy to forecast as retirements from Government service are not always in a regular flow and there are variations from year to year in the amount of pensions commuted.

2. Sub-head I. of this Grant is the counterpart of sub-head E. of Grant No. 95 and it will be seen from the explanations in the latter Grant that the excess of Rs 1,86,724 over the original estimate of its sub-head E. is largely due to under-estimation of the amount of payments of commuted value to provincial Governments, the explanation for which (*vide* sub-head B. voted of Grant No. 95) is that there was an unanticipated adjustment after the close of the year of the commuted value of pensions of the Irrigation Department establishment for services rendered prior to the 1st April 1921.

## GRANT No. 74.—STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the STATIONERY AND PRINTING DEPARTMENT.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
MAJOR HEAD.—“46.—STATIONERY AND PRINTING.”					
Stationery Office and Stores :					
A.—Stationery Office :					
A. 1.—Pay of Officers :					
Non-voted O. . . . .	1,745	9,305	+7,560	+7,560	..
S. (a) 1,745 }					
Change of personnel between voted and non-voted.					
Voted . . . . .	64,500	50,446	—14,054	—14,052	—2
Mainly change of personnel between voted and non-voted.					
A. 2.—Pay of Establishments	2,83,400	2,68,337	—15,063	—15,126	+63
Partly non-utilisation of the provision for revision of pay in full (Rs. 5,000).					
A. 3.—Allowances, Honoraria, etc. :					
Non-voted O. . . . .	1,800	2,483	+683	+683	..
S (a) 1,800 }					
See A. 1. non-voted.					
Voted . . . . .	10,100	4,175	—5,925	—5,765	—160
Partly to reasons under A. 1. non-voted and partly to non-utilisation of provision for cost of passage (Rs. 2,000).					
A. 4.—Customs Duty on Stores	95,000	84,996	—10,004	—10,000	—4
Over-estimated.					
A. 5.—Other Supplies and Ser- vices . . . . .	1,04,000	1,02,578	—1,422	—1,416	—6
A. 6.—Contingencies . . . . .	41,700	42,960	+1,260	+3,511	—2,251
Under postage charges.					
B.—Stationery Stores :					
B. 1.—Purchases in India :					
B. 1 (1) —Paper . . . . .	40,00,000	40,53,576	+53,576	+53,576	..
Due to purchases to meet unforeseen demands from indenting officers.					
B. 1. (2).—Typewriters, Office Machinery and Acces- sories . . . . .	3,50,000	3,25,923	—24,077	—23,998	—79
Saving due to a fall in demands.					
B. 1 (3).—Other Stores . . . . .	14,00,000	15,12,076	+1,12,076	+1,12,135	—59
See B. 1 (1).					
B. 1. (4).—Customs Duty on Stores . . . . .	14,000	166	—13,834	—13,834	..
Contracts having been made for free delivery of stores.					
B. 1. (5).—Other Supplies and Services . . . . .	500	11	—489	—489	..

See B. 1 (4).

(a) Sanctioned on 3rd March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Stationery Stores—<i>concl'd.</i></b>					
B. 2.—English Charges converted at the prevailing rate of Exchange :					
B. 2 (1).—Paper . . . . .	85,000	1,68,403	+83,403	..	+83,403
The transactions under the sub-head represent <i>pro forma</i> adjustment of the cost of paper purchased in England by High Commissioner which is finally adjusted in the Home Accounts. The excess due to exclusion of the grant required for the annual home indent for stationery stores, was counterbalanced by an equivalent saving under the corresponding deduct head "W". Owing to misapprehension the Controller did not consider any formal reappropriation necessary between the two sub-heads.					
B. 2 (2).—Other Stores . . . . .	2,25,000	2,22,612	—2,388	..	—2,388
<b>C.—Central Printing Office :</b>					
C. 1.—Pay of Officers . . . . .	24,100	19,879	—4,221	—4,220	—1
Mainly leave out of India.					
C. 2.—Pay of Establishments . . . . .	58,100	54,626	—3,474	—3,475	+1
C. 3.—Allowances and Contingencies . . . . .	18,100	20,998	+2,898	+2,640	+258
Purchase of a new motor van not originally provided for.					
C. 4.—Outside Printing . . . . .	4,000	789	—3,211	—3,210	—1
Less work given out to private presses for execution.					
<b>D.—Central Forms Stores :</b>					
D. 1.—Pay of Officers . . . . .	13,700	13,398	—302	—300	—2
D. 2.—Pay of Establishments . . . . .	1,19,700	1,16,714	—2,986	—3,000	+14
D. 3.—Payments for Printing Forms by Contract . . . . .	4,12,000	4,11,999	—1	..	—1
D. 4.—Expenditure on Forms Press :					
D. 4 (1).—Pay of Establishments . . . . .	50,000	53,284	+3,284	+3,235	—1
Excess chiefly due to more payment being made to operatives on account of acceleration of normal work by introduction of new machines.					
D. 4 (2).—Supplies and Services . . . . .	15,000	16,023	+1,023	+1,655	—632
Purchase of printing materials and accessories (Rs. 1,200).					
D. 4 (3).—Allowances and Contingencies . . . . .	1,700	1,416	—284	—284	..
D. 5.—Postage and Telegram charges . . . . .	40,000	37,000	—3,000	—3,000	..
Fewer consignments sent by post than anticipated.					
D. 6.—Other Supplies and Services . . . . .	1,100	974	—126	—68	—58
D. 7.—Allowances and Contingencies . . . . .	25,000	25,500	+500	+500	..
<b>E.—Central Publication Branch :</b>					
E. 1.—Pay of Officers . . . . .	11,400	9,252	—2,148	—2,150	+2
E. 2.—Pay of Establishments . . . . .	85,600	90,440	+4,840	+4,840	..
Under temporary establishments.					
E. 3.—Allowances, Honoraria, etc. . . . .		1,418	+1,418	+1,418	..
Honorarium to certain members of the staff for work in connection with the stock taking during 1930-31.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Central Publication Branch—<i>concll.</i></b>					
E. 4.—Postage and Packing Charges . . .	1,25,000	1,01,151	—23,849	—23,885	+36
Less number of parcels sent by post than anticipated.					
E. 5.—Supplies and Services . . .	4,22,000	4,51,388	+29,388	—5,423	+34,811
Due to the adjustment of certain unforeseen charges relating to the manufacture of priced publications of non-paying Central Departments, owing to the reconversion of the Branch into a service department from 1st April 1931.					
E. 6.—Contingencies . . .	87,600	84,872	—2,728	—2,418	—310
E. 7.—English Charges on publications purchased converted at the prevailing rate of Exchange . . .	6,000	2	—5,998	..	—5,998
Practically no charges were incurred by the High Commissioner on publications purchased in England. The saving could not be surrendered as the intimation was received after the close of the year. This is counterbalanced by the excess under the deduct head "E. 9".					
E. 8.—Establishment charges paid to other Governments, Departments, etc. . . .	200	310	+110	+100	+10
Increase in the cost of the Press dispensary.					
E. 9.— <i>Deduct</i> —English charges on Publications . . .	—6,000	—2	+5,998	..	+5,998
See "E. 7".					
<b>GOVERNMENT OF INDIA PRESS, CALCUTTA.</b>					
<b>F.—Press :</b>					
<b>F. 1.—Pay of Officers :</b>					
Non-voted : . . . .	18,000	10,711	—7,289	—7,289	..
Appointment of a voted officer as Manager.					
Voted . . . . .	..	6,234	+6,234	+6,234	..
See F. 1 non-voted.					
<b>F. 2.—Pay of Establishments :</b>					
F. 2 (1).—Operatives . . .	3,99,900	3,72,964	—26,936	—26,700	—236
Under temporary establishment.					
F. 2 (2).—Branch Supervision . . .	61,700	54,866	—6,834	—7,000	+166
F. 2 (3).—Auxiliary . . .	54,400	64,739	+10,339	+10,400	—61
Under leave salary of the piece workers.					
F. 2 (4).—Readers . . .	1,25,700	1,14,397	—11,303	—11,200	—103
F. 2 (5).—Standing Formes . . .	1,200	1,187	—13	..	—13
F. 2 (6).—Other Establishments . . .	94,800	89,873	—4,927	—4,900	—127
<b>F. 3.—Allowances :</b>					
Non-voted . . . . .	600	..	—600	—600	..
See F. 1. non-voted (Rs. 500) ; also provision (Rs. 100) for medical treatment remained unutilised.					
Voted . . . . .	26,500	27,769	+1,269	+1,390	—121
Under travelling allowance (Rs. 800) owing to appointment of a voted officer as Manager and the balance under overtime allowance.					

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remain- der un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GOVERNMENT OF INDIA PRESS, CALCUTTA—concl'd.</b>					
<b>F. Press—con</b>					
F. 4.—Contingencies . . .	18,300	15,462	—2,838	—2,850	+12
Curtailment of expenditure under postage (Rs. 2,000) and economy.					
F. 6.—Supplies and Services .	60,000	57,632	—2,368	..	—2,368
Chiefly lower cost for outside printing work done for other departments, such as maps, blocks, etc.					
F. 7.—Stores (including ex- penditure in England at the prevailing rate of Exchange) . . .	26,000	30,597	+4,597	+6,000	—1,403
Mainly purchase of metal in excess of the quantity estimated for.					
F. 8.—Provision for Deprecia- tion—for payment into Depreciation Fund .	96,900	95,614	—1,286	—1,280	—6
F. 9.—Renewals and Replace- ments from Depreciation Fund, (including expen- diture in England at the prevailing rate of Ex- change) . . .	14,900	17,254	+2,354	+2,320	+34
Chiefly adjustment of English charges incurred by the High Commissioner in previous years (about Rs. 9,700), counterbalanced by less expenses on renewals purchased locally (about Rs. 7,400).					
F. 10.—Deduct—Amount trans- ferred from Depreciation Fund . . .	—14,900	—18,033	—3,133	..	—3,133
Due to excess on account of renewals (about Rs. 2,300), vide F. 9 plus renewal work done at the Type Foundry and Mechanical Branch at the Press (Rs. 800).					
F. 11.—Establishment charges recovered from other Governments, Depart- ments, etc. . .	—200	—310	—110	..	—110
More recovery from the Central Publication Branch for the cost of the Press dispensary.					
F. 12.—Deduct—Probable Sav- ings . . .	—6,600	..	+6,000	..	+6,000
Fully realised.					
<b>G.—Mechanical Section :</b>					
G. 1.—Pay of Establishments :					
G. 1 (1).—Operatives .	4,700	4,470	—230	..	—230
G. 1 (2).—Branch Supervision	2,500	2,510	+10	+10	..
G. 1 (3).—Auxiliary .	1,700	1,595	—105	..	—105
G. 1 (4).—Other Establish- ments . . .	800	989	+189	+190	—1
Under leave salary.					
<b>H.—Type Foundry Section :</b>					
Pay of Establishments—Opera- tives . . .					
	1,900	1,849	—51	—	—51

Major Head and Sub-head.	Final Appro- priation.  Rs.	Actual Expendi- ture.  Rs.	Excess + Saving —.  Rs.	Net reappro- priation or surrender.  Rs.	Remainder un- adjusted + or —.  Rs.
<b>GOVERNMENT OF INDIA PRESS, DELHI.</b>					
<b>I.—Press:</b>					
I. 1.—Pay of Officers . . .	11,900	11,631	—269	—269	..
I. 2.—Pay of Establishments :					
I. 2. (1).—Operative . . .	1,56,700	1,54,796	—1,904	—738	—1,166
I. 2. (2).—Branch Supervision . . .	20,900	21,127	+227	+300	—73
I. 2. (3).—Auxiliary . . .	16,900	15,369	—1,531	..	—1,531
I. 2 (4).—Readers . . .	53,700	47,354	—6,346	—4,109	—2,237
I. 2 (5).—Standing Formes . . .	900	604	—296	..	—296
I. 2 (6).—Other Establish- ments . . .	45,300	42,212	—3,088	—2,380	—708
Partly economy under temporary establishment.					
I. 3.—Allowances :					
Non-voted . . .	500	337	—163	—85	—78
Over-estimation.					
Voted . . .	17,800	12,892	—4,908	..	—4,908
Over-estimation of overtime allowance (Rs. 4,600).					
I. 4.—Contingencies . . .	16,500	14,424	—2,076	..	—2,076
Mainly decrease in the number of articles sent by post.					
I. 5.—Additions to Plant and Machinery (including expenditure in England at the prevailing rate of Exchange) . . .	1,000	711	—289	..	—289
Over-estimated.					
I. 6.—Supplies and Services . . .	36,000	31,754	—4,246	—4,434	+188
Less consumption of electric energy (Rs. 2,600) and less expenditure on railway freight (Rs. 1,300).					
I. 7.—Stores (including expendi- ture in England at the prevailing rate of Ex- change) . . .	8,000	7,052	—948	..	—948
Under purchase of raw materials (Rs. 600).					
I. 8.—Provision for Depreciation —for payment into Dep- reciation Fund . . .	66,000	58,824	—7,176	..	—7,176
Mainly postponement of resetting certain standing publications.					
I. 9.—Renewals and Replace- ments from Depreciation Fund (including expendi- ture in England at the prevailing rate of Ex- change) . . .	23,000	8,120	—14,870	..	—14,870
Non-utilisation of provision for renewals and replacements for type foundry and mechanical sections (Rs. 11,750) and non-adjustment of cost of plant and machinery purchased in England during the year (Rs. 3,120).					
I. 10.—Deduct—Amount trans- ferred from Depreciation Fund . . .	—23,000	—14,937	+8,063	..	+8,063
Fewer renewals and replacements in the type foundry and mechanical branch (Rs. 4,943) and non-adjustment of cost of plant and machinery purchased (Rs. 3,120)—vide sub-head					
I. 9. . .					

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>GOVERNMENT OF INDIA PRESS, DELHI—<i>concd.</i></b>					
<b>I. Press—<i>concd.</i></b>					
I. 11.— <i>Deduct</i> .—English charges (converted at the prevail- ing rate of Exchange) included in I. 5, I. 6, I. 7, and I. 9. . . . .	—6,400	—160	+6,240	+2,080	+4,160
Fewer indents for Europe stores (Rs. 1,040) and non-adjustment of certain expenditure relating to 1930-31 (Rs. 5,200).					
I. 12.— <i>Deduct</i> .—Probable Sav- ings . . . . .	—20,000	..	+20,000	..	+20,000
Fully realised.					
<b>J.—Mechanical Section :</b>					
J. 1.—Pay of Establishments .					
J. 1 (1).—Operatives . .	2,300	2,179	—121	..	—121
J. 1 (2).—Auxiliary . .	1,300	1,180	—120	..	—120
<b>K.—Type Foundry Section:</b>					
Pay of Establishments :					
Operatives . . . . .	1,200	1,111	—89	..	—89
<b>L.—Private Secretary to His Excellency the Viceroy's Press:</b>					
L. 1.—Pay of Establishments	47,200	46,723	—477	—478	+1
L. 2.—Other Charges . .	11,300	10,908	—392	—325	—67
<b>GOVERNMENT OF INDIA PRESS, ALIGARH.</b>					
<b>M—Press:</b>					
M. 1.—Pay of Officers . .	11,600	7,923	—3,677	—2,100	—1,577
M. 2.—Pay of Establishments					
M. 2 (1).—Operatives .	65,000	62,500	—2,500	—1,600	—900
M. 2 (2).—Branch Super- vision . . . . .	5,900	5,621	—279	..	—279
M. 2 (3).—Auxiliary . .	7,200	4,943	—2,257	..	—2,257
M. 2 (4).—Readers . .	4,100	3,408	—692	..	—692
M. 2 (5).—Standing Formes	200	724	+524	+600	—76
M. 2 (6).—Other Establish- ments . . . . .	70,000	69,589	—411	..	—411
M. 3.—Allowances . .	1,600	747	—853	..	—853
Over-estimation.					
M. 4.—Contingencies . .	8,400	7,452	—948	..	—948
Economy.					
M. 5.—Additions to Plant and Machinery (including ex- penditure in England at the prevailing rate of Ex- change) . . . . .	2,000	2,659	+659	+1,000	—341
Under-estimated.					
M. 6.—Supplies and Services .	30,000	30,846	+846	+176	+670
Adjustment in Indian books of the cost of purchases in England not anticipated in time.					



Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GOVERNMENT OF INDIA PRESS, ALI- GARH—concl'd.</b>					
M. Press—concl'd.					
M. 7.—Stores (including ex- penditure in England at the prevailing rate of Ex- change) . . . . .	20,000	20,349	+349	..	+349
M. 8.—Provision for Deprecia- tion—for payment into Depreciation Fund . . . . .	36,090	46,994	+10,994	+10,900	+94
Adjustment of the value of two Wharfedale machines written off.					
M. 9.—Renewals and Replace- ments from Depreciation Fund (including expendi- ture in England at the prevailing rate of Ex- change) . . . . .	4,000	930	—3,070	..	—3,070
Less renewals during the year.					
M. 10.—Deduct.—Amount trans- ferred from Depreciation Fund . . . . .	—4,000	—930	+3,070	+3,070	..
Less renewal during the year.					
M. 11.—Deduct.—English charges (converted at the prevailing rate of Exchange) included in M. 5, M. 6, M. 7, and M. 9 . . . . .	—4,000	—839	+3,161	+4,000	—839
Result of less expenditure in England.					
M. 12.—Works . . . . .	..	792	+792	+930	—138
Installation of lavatories not originally provided.					
M. 13.—Deduct—Probable Sav- ings . . . . .	—11,000	..	+11,000	..	+11,000
Not realised due to increased expenditure under sub-head M. 8.					
<b>N.—Mechanical Section :</b>					
N. 1.—Pay of Establishments :					
N. 1 (1).—Operatives . . . . .	4,100	4,117	+17	+17	..
N. 1 (2).—Branch Super- vision . . . . .	3,800	3,720	—80	..	—80
N. 1 (3).—Auxiliary . . . . .	6,200	5,685	—515	..	—515
<b>GOVERNMENT OF INDIA PRESS, SIMLA.</b>					
<b>O.—Press :</b>					
O. 1.—Pay of Officers : . . . .	13,900	13,636	—264	+92	—356
O. 2.—Pay of Establishments :					
O. 2 (1).—Operatives . . . . .	1,15,500	1,11,855	—3,645	—3,646	+1
O. 2 (2).—Branch Supervi- sion . . . . .	16,600	14,320	—2,280	—2,289	+9
O. 2 (3).—Auxiliary . . . . .	13,000	11,910	—1,090	—1,091	+1
O. 2 (4).—Readers . . . . .	59,100	49,793	—9,307	—305	—9,002
See Sub-head O'12—Probable savings.					
O. 2 (5).—Standing Formes . . . .	6,900	6,709	—191	—190	—1
O. 2 (6).—Other Establish- ments . . . . .	45,300	43,062	—2,238	—2,239	+1
O. 3.—Allowances . . . . .	34,600	36,342	+1,742	+1,990	—243
Mainly under overtime allowance.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GOVERNMENT OF INDIA PRESS, SIMLA—</b>					
<i>concl'd.</i>					
<b>O.—Press—concl'd.</b>					
O. 4.—Contingencies . . .	12,100	14,526	+2,426	+2,435	—9
Under postage and packing charges (Rs. 1,300) and repairs to plant and machinery (Rs. 900).					
O. 5.—Additions to Plant and Machinery (including expenditure in England at the prevailing rate of Exchange) . . .	500	126	—374	—374	..
Economy.					
O. 6.—Supplies and Services .	28,000	27,704	—296	—35	—261
O. 7.—Stores (including expenditure in England at the prevailing rate of Exchange) . . .	11,000	9,435	—1,565	—1,550	—15
Chiefly economy.					
O. 8.—Provision for Depreciation Fund . . .	30,000	34,282	+4,282	+4,281	+1
Under-estimated originally.					
O. 9.—Renewals and replacements from Depreciation Fund (including expenditure in England at the prevailing rate of Exchange) . . .	15,000	4,832	—10,168	—10,144	—24
Over-estimation of cost of metals purchased through the High Commissioner.					
O. 10.— <i>Deduct</i> —Amount transferred from Depreciation Fund . . .	—15,000	—4,856	+10,144	+10,144	..
See O. 9.					
O. 11.— <i>Deduct</i> —English charges (converted at the prevailing rate of Exchange) included in O. 5, O. 6, O. 7, and O. 9. . .	—11,700	—757	+10,943	+10,793	+150
Over-estimation.					
O. 12.— <i>Deduct</i> —Probable Savings . . .	—9,000	..	+9,000	..	+9,000
Fully realised.					
<b>P.—Mechanical Section:</b>					
P. 1.—Pay of Establishments :					
P. 1 (1)—Operatives . . .	4,200	6,367	+2,167	+2,162	+5
Provision for temporary Establishment included inadvertently under sub-head P. 1.(2).					
P. 1 (2)—Auxiliary . . .	2,600	516	—2,084	—2,084	..
See P. 1. (1).					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Q.—Printing Presses—Minor Provinces or Political Agencies :</b>					
<b>NORTH WEST FRONTIER PROVINCE.</b>					
Q. 1.—Government Presses :					
Q. 1 (1).—Gross Charges :					
Q. 1 (1) (a).—Pay of Officers . . . . .	7,000	6,000	—1,000	..	—1,000
Q. 1 (1) (b).—Pay of Establishments . . . . .	48,260	48,190	—70	—38	—32
Q. 1 (1) (c).—Other Charges . . . . .	55,700	60,062	+4,362	+938	+3,424
Mainly adjustment in 1930-31 of certain debits for forms supplied late in March instead of in April 1931 as expected.					
Q. 1 (2).—Cost of Convict labour supplied to Jail Presses . . . . .	14,000	14,000	..	..	..
Q. 1 (3).—Provision for Depreciation Fund . . . . .	4,270	6,815	+2,545	+1,500	+1,045
Due to an under-estimate.					
Q. 1 (4).—Renewal and Replacement from Depreciation Fund . . . . .	3,500	1,404	—2,096	..	—2,096
Non-replacement of condemned plant, machinery and furniture to the extent anticipated.					
Q. 1 (5).—Amount transferred from Depreciation Fund . . . . .	—3,500	—1,404	+2,096	..	+2,096
See Q. 1 (4).					
<b>OTHER PRESSES :—</b>					
Q. 2.—Residency and Agency Press :					
Q. 2 (1).—Pay of Establishments . . . . .	26,500	26,739	+239	+395	—156
Q. 2 (2).—Other Charges . . . . .	17,100	17,834	+734	+1,130	—396
Purchase of certain machinery for the Mysore Residency Press.					
Q. 3.—Jail Press (Delhi). . . . .	1,000	46	—954	—650	—304
Under purchase of raw materials.					
<b>R.—Printing at Private Presses (including Lithography) . . . . .</b>	<b>3,200</b>	<b>3,607</b>	<b>+407</b>	<b>+1,380</b>	<b>—973</b>
Mainly increased expenditure on lithography.					
<b>S.—Discount on Plain Paper . . . . .</b>	<b>1,170</b>	<b>1,299</b>	<b>+129</b>	<b>+405</b>	<b>—276</b>
<b>U.—Charges paid to Provincial Governments for printing work done at their Presses :</b>					
U. 1.—Bombay . . . . .	51,500	24,806	—26,694	—32,500	+5,806
Less printing work had to be done for Central departments. The reduction proved excessive.					
U. 2.—Bengal. . . . .	2,000	1,880	—120	..	—120
U. 3.—Burma . . . . .	16,000	15,486	—514	..	—514
U. 4.—Other Provinces. . . . .	61,000	55,989	—5,011	—1,700	—3,311
Mainly in United Provinces due chiefly to non-utilisation of provision for the Opium Department which was declared non-paying from 1st April 1930.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
V.—Charges paid to Provincial Govern- ments for Stationery received from their Stores . . . .	2,590	2,290	—210	..	—210
W.— <i>Deduct</i> —English Charges (con- verted at the prevailing rate of Exchange) and included in Sub- heads B. 2, F. 7 and F. 9 . .	—3,18,390	—4,04,297	—85,997	—7,827	—78,170

See B. 2 (1)

X.—Expenditure in England (High Commissioner) at Par value i.e., at 1s. 6d. = Re. 1 :

X. 1.—Stationery and Printing Stores supplied from England :

X. 1 (1).—Paper . . . . 88,000 1,66,160 +78,160 +78,000 +160

Appropriation based on forecast from India. Excess due in general to increase in indents.

X. 1 (2).—Printing Stores . . 28,000 6,610 —21,390 —21,000 —39

Appropriation based on forecasts from India.

X. 1 (3).—Other Stores . . 2,18,000 2,19,920 +1,920 +3,000 —1,080

Y.—Loss or Gain by Exchange . . . . 5,035 +5,035 +4,847 +188

Z.—*Deduct*.—Recoveries :

Z. 1.—Cost of Printing work done (including Stationery Stores) :

Z. 1 (1).—Posts and Tele-  
graphs . . . . —23,77,090 —24,22,833 —15,838 .. —45,838

Supply of sealing wax, etc., not originally provided (Rs. 37,000) and increased printing (Rs. 22,000), partly counterbalanced by decreased supply of ordinary stationery (Rs. 13,000).

Z. 1 (2).—Railways (Bengal  
Nagpur Railway and  
Offices of the Railway  
Board and the Account-  
ant General, Railways) —11,83,000 —7,74,509 +4,08,491 .. +4,08,491

Chiefly reduced demands for stationery from the State Railways during the latter part of the year.

Z. 1 (3).—Military Depart-  
ment . . . . —15,47,890 —18,64,210 —3,16,410 —63,000 —2,53,410

Mainly larger supplies of stationery (Rs. 29,000), increased printing work (Rs. 2,87,000). The net saving was left as a set off against excess under Z. 1 (2).

Z. 1 (4).—Other Central  
Departments . . . . —53,700 —87,162 —33,462 .. —33,462

Chiefly to adjustments in 1930-31 of certain outstanding debits for 1929-30 relating to the Patent Office (Rs. 9,583), and Central Publication Branch (Rs. 9,172); also increased recoveries from Irrigation and Forest Departments of the North-West Frontier Province (Rs. 8,359), Census Department (Rs. 2,358), and other Miscellaneous Departments (Rs. 3,492).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Z.—Deduct—Recoveries—concl.</b>					
Z. 2.—Manufacturing cost of priced publications of non-paying Departments recovered from the Cen- tral Publication Branch.	—3,00,000	—3,18,780	—18,780	..	—18,780
Mainly adjustment of an unanticipated credit after the close of the year owing to the Central Publication Branch ceasing to be "commercial" with effect from 1st April 1931.					
Totals { Non-voted . . . . .	34,545	34,467	—78	..	—78
{ Voted { Gross . . . . .	1,10,92,500	1,11,33,629	+1,31,129	+40,740	+90,389
{ Deductions —58,68,500	—59,14,024	—45,524	—40,740	—4,784	
{ Net . . . . .	51,34,000	52,19,605	+85,605	..	+85,605

## NOTE.

The excesses under sub-heads B. 1 (3) and E. 5 are mainly responsible for the total voted excess under this Grant.

## IMPORTANT COMMENTS.

1. *Subsidiary Accounts.*—The financial statements of the Central Publication Branch for the year 1930-31 were not ready in time to arrange for their audit before inclusion in the Appropriation Accounts of the current year.\*

2. *Destruction of Publications.*—Obsolete publications to the value of Rs. 81,542 were destroyed under the orders of the Manager, Central Publication Branch, Calcutta during the year 1924-25. The publications destroyed were mainly of Administrative Reports, Budget Estimates, Finance and Revenue Accounts, periodical publications such as Army lists, History of Services, etc., dating from 1867. The accumulations of old publications indicate that the print of copies in most of the cases was much in excess of the actual requirements.

Owing to a variety of causes such as insufficient staff, inadequate and unsuitable accommodation, repeated changes of procedure and lack of supervision there has been a general confusion in regard to the stocks held by this Branch for some years. In order to exercise adequate control over the stocks and in particular of obsolete publications it has been suggested for the orders of the Government that audit should review the stock balances with a view to see that the stocks which have become fairly old find reasonable sales from year to year and incidentally to ascertain if the orders for printing are limited to actual requirements.† (The Public Accounts Committee in paragraph 127 of its proceedings for 1929-30 has already made a recommendation that the proposal to move the Central Publication Branch into the empty Press buildings in Old Delhi should be urgently examined as, if it would really improve the control of stocks, etc., without increase of staff, it might prove on balance to be a substantial economy.)

\* Deputy Accountant General, Central Revenues, Calcutta.

† Director of Commercial Audit.

## ACCOUNT of the Depreciation Fund of the Government of India Press, Calcutta, for 1930-31.

CREDIT.		DEBIT.	
	Rs.		Rs.
Opening balance . . . .	6,48,433	Renewals and replacements from Depreciation Fund during 1930-31 . . . .	*17,254(b)
Actual amount of depreciation for 1930-31 . . . . .	78,219		
Book value of plant and machinery, etc., disposed of up to October 1930 . . . . .	16,150 (a)	Amount credited in excess in the Depreciation Fund during 1929-30 but readjusted in 1930-31 . . . . .	585
Book value of plant, etc., up to October 1929, less debited in 1929-30 but readjusted in 1930-31 . . . . .	1,830	Renewals and replacements done in the Type Foundry Mechanical Branch during 1930-31 . . . . .	779(c)
		Closing balance . . . . .	7,26,014
<b>Total .</b>	<b>7,44,632</b>	<b>Total .</b>	<b>7,44,632</b>

	Rs.
*Includes ordinary renewals purchased locally during 1930-31 . . . . .	4,598
Renewals purchased in England 1925-26 . . . . .	5,069
Renewals purchased in England 1927-28 . . . . .	7,444
Renewals purchased in England 1930-31 . . . . .	143
<b>Total .</b>	<b>17,254</b>

(a) The book value of plant and machinery, etc., disposed of up to October 1930 was Rs. 15,021. The difference of Rs. 1,129 should be adjusted in the accounts for 1931-32.

(b) The amount on account of renewals and replacements from Depreciation Fund during 1930-31 was Rs. 22,498. Rs. 5,244 on account of English charges for 1926-27 less accounted for should be adjusted in the accounts for 1931-32.

(c) The amount on account of renewals and replacement done in the Foundry and Mechanical Branches during 1930-31 was Rs. 922. Rs. 143 less accounted for should be adjusted in the accounts for 1931-32.

C. C. BANERJI,

E. G. AYLMEER,

Officiating Accountant.

Offg. Manager, Government of India Press,

The 18th December 1931.

Calcutta.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

P. C. DAS GUPTA,

for Director of Commercial Audit.

**ACCOUNT of the Depreciation Fund of the Government of India Press, New Delhi,  
for 1930-31.**

CREDIT.		Rs.	DEBIT.		Rs.
Opening Balance . . . .		2,50,235	Renewals and replacements from Type Foundry and Mechanical Branches . . .		6,807
Credit on account of depreciation for 1930-31 . . . .		51,762	By Replacements . . . .		8,130
Book value of plant, etc., dis- posed of and removed from the register of Dead Stock during the period from 1st November 1929 to 31st October 1930. . . .		7,062	Closing Balance . . . .		2,94,122
Total . . . .		<u>3,09,059</u>	Total . . . .		<u>3,09,059</u>

T. CARTER,

The 30th November 1931.

Manager, Government of India Press,  
New Delhi.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

P. C. DAS GUPTA,

Assistant Director of Commercial Audit.

**ACCOUNT of the Depreciation Fund of the Government of India Press, Aligarh,  
for 1930-31.**

CREDIT.		DEBIT.	
	Rs.		Rs.
	(a)		
Opening balance . . . .	1,76,516	By Mechanical . . . .	..
Credit on account of Depreciation for the year 1930-31 . . . .	35,487	By Stereo-typing . . . .	..
Book value of plant disposed of during the period from 1st November 1929 to 31st Octo- ber 1930 . . . . .	11,507	By replacement of Dead Stock.	930
		Closing balance . . . . .	2,22,580
Total . . . . .	<u>2,23,510</u>	Total . . . . .	<u>2,23,510</u>

J. B. JONES,  
Manager, Government of India Press,  
Aligarh.

(a) The difference of Re. 1 between this and the closing balance of the last year's account is due to adjustment on account of audit objection.

I have examined the above and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the accounts correct.

P. C. DAS GUPTA,  
Assistant Director of Commercial Audit,



**ACCOUNT of the Depreciation Fund of the Government of India Press, Simla,  
for 1930-31.**

CREDIT.		DEBIT.	
	Rs.		Rs.
Opening balance . . . .	1,93,668	By Mechanical Branch . . . .	23
Credit on account of depreciation for 1930-31 . . . .	33,019	By replacement of worn out parts of Mono Moulds . . . .	2,532
Book value of plant, etc., disposed of during 1st November 1929 to 31st October 1930 . . . .	1,263(a)	By replacement of Dead Stock.	2,251
		Excess credit in 1929-30 on account of depreciation cal- culated on the value of un- used articles . . . .	1,451
		Closing Balance . . . .	2,21,643
Total . . . .	<u>2,27,950</u>	Total . . . .	<u>2,27,950</u>

(a) Value of unserviceable articles disposed of during 1st November 1929 to 31st March 1930 . . . . .	102
Ditto 1st April 1930 to 31st October 1930 . . . . .	1,161
	<u>1,263</u>

R. W. BRUCE,  
Manager, Government of India Press, Simla.

I have examined the above account, and according to the best of my information as a result of test audit of the books and a consideration of explanations given to me the account is correct.

P. C. DAS GUPTA,  
Assistant Director of Commercial Audit.

## Statement showing the progress of realisation of value of stores and publications sold and printing work done during the year 1930-31.

	Sale of stationery Stores.	Sale of publications (on payment).	Printing including cost of Stationery Stores.	Total.
	Rs.	Rs.	Rs.	Rs.
Unrealised balances on 1st April 1930 . . . . .	30,098	..	15,710	45,808
Issues during the year . . . . .	47,19,540(a)	198	15,21,296	62,41,034
Total . . . . .	47,49,638	198	15,37,006	62,86,842
Recoveries made during the year—				
Cash recoveries treated as “ Receipts ” . . . . .	1,98,631(b)	198	86,733	2,85,612
Book adjustments treated as “ Minus ” expenditure . . . . .	45,05,128(c)	..	14,41,749	59,46,877
Total . . . . .	47,03,809	198	15,28,482	62,32,489
Unrealised balances on 31st March 1931 . . . . .	45,829	..	8,524(d)	54,353

(a) Includes Rs. 1,128 relating to the Central Stationery Office, Calcutta, which is debitable to Home Government.

(b) Excludes Rs. 21,110 relating to the Central Stationery Office, Calcutta, recovered in excess for which stationery will be issued during 1931-32.

(c) Includes Rs. 1,694 representing the value of articles returned to the Central Stationery Office, Calcutta, by officers and Rs. 1,128 debitable to Home Government.

(d) Includes Rs. 5,473 relating to the Government of India Press, New Delhi, which consists of Rs. 4,994 on account of work done on cash payment and Rs. 479 on account of special overtime.

NOTE.—The above statement has been compiled in the office of the Accountant General, Central Revenues, from statements relating to the four Presses and of the Central Stationery Office, Calcutta, each of which statements was accepted by the Manager and Auditor concerned.

## STORE ACCOUNTS OF THE CENTRAL STATIONERY OFFICE, CALCUTTA FOR THE YEARS 1929-30 AND 1930-31.

No.	Details,	Receipts.		No.	Details.	Issues.	
		1929-30.	1930-31.			1929-30.	1930-31.
		Rs.	Rs.			Rs.	Rs.
1	Opening balance 1929-30 and 1930-31 .	15,90,218	17,14,828	1(a)	To Government of India Press, Simla . . . . .	42,714	47,164
2	<i>Purchases during the year—</i>			(b)	To Government of India Press, Delhi . . . . .	81,851	66,350
	(a) Paper . . . . .	48,63,934	48,72,085	(c)	To Government of India Press, Calcutta . . . . .	5,56,595	5,40,031
	(b) Binding Materials . . . . .	4,07,377	3,72,336	(d)	To Government of India Press, Aligarh . . . . .	3,89,355	5,59,180
	(c) Drawing Materials . . . . .	2,75,209	2,55,057	(e)	To Forms Press, Calcutta . . . . .	2,79,515	4,60,689
	(d) Typewriters, etc. . . . .	1,74,531	1,07,439	(f)	To Jail Press, Peshawar . . . . .	38,862	24,102
	(e) Stationery articles . . . . .	9,69,107	9,84,587	(g)	To Contractors for Printing Forms . . . . .	8,47,154	5,22,132
	(f) Other Petty Stores . . . . .	2,75,636	2,30,496	(h)	To Departments under the Government of India—Free . . . . .	5,55,750	5,53,508
3	Freight and Packing charges on Imported Stores . . . . .	63,366	48,704	(i)	To Departments under the Government of India—Book Adjustment . . . . .	14,86,816	14,80,799
4	Landing charges on Imported and Indian Stores . . . . .	56,128	12,551	(j)	To Departments under the Government of India—Payment . . . . .	1,94,136	1,11,875
5	Home and Insurance charges on Imported Stores . . . . .	23,070	17,732	(k)	To Departments under the Provincial Governments . . . . .	23,73,524	22,84,057
6	Customs Duty . . . . .	1,28,315	98,625	(l)	To Departments under the Public bodies . . . . .	75,564	84,923
7	Receipts from other sources . . . . .	15,229	21,961	(m)	Other issues (value of Stores issued for manufacture of stationery articles, etc.) . . . . .	1,88,396	3,10,448

2	Losses and writes off . . . . .	26,159	30,124
3	Closing Balances on 31st March 1930 and 1931 . . . . .	17,14,828	17,18,539
4	Balancing the Account . . . . .	101	..
Total	• 88,51,120 88,03,001	88,51,120	88,03,001

D. N. BANERJI,  
Head Accountant,  
Accounts Branch,  
Central Stationery Office, Calcutta.  
5th January 1932.

C. W. WEAKEFORD,

Deputy Controller of Stationery, Calcutta.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

P. C. DAS GUPTA,

Assistant Director of Commercial Audit.

PROFIT AND LOSS ACCOUNT OF THE CENTRAL STATIONERY OFFICE, CALCUTTA FOR 1929-30 AND 1930-31.

No.	Details.	Debits.		No.	Details.	Credits.	
		1929-30.	1930-31.			1929-30.	1930-31.
		Rs.	Rs.			Rs.	Rs.
1	Stock on 1st April 1929 and 1930 (Cost Price)			1	By issues (at the price fixed for the year)		
		15,99,218	17,14,828	(a)	To Government of India Press, Simla	44,850	49,522
2	Purchases—			(b)	To Government of India Press, Delhi	85,944	69,667
	(a) Paper	48,63,934	48,72,685	(c)	To Government of India Press, Calcutta	5,84,425	5,67,032
	(b) Binding Materials	4,07,377	3,72,336	(d)	To Government of India Press, Aligarh	4,08,823	5,87,139
	(c) Drawing Materials	2,75,209	2,55,057	(e)	To Forms Press, Calcutta	2,93,491	4,93,173
	(d) Typewriters Calculating and Other Machines and Accessories	1,74,531	1,67,439	(f)	To Jail Press, Peshawar	40,805	25,401
	(e) Stationery articles	9,69,107	9,84,587	(g)	To Contractors for Printing forms	8,89,512	5,48,228
	(f) Other Petty Stores	2,75,636	2,91,299	(h)	To Departments under the Government of India—Free	5,83,538	5,81,183
3	Freight and Packing, etc., paid in England for Stores	34,359	43,235	(i)	To Departments under the Government of India—Book Adjustment	15,61,673	15,55,637
4	2 per cent. Home charges	10,121	10,133	(j)	To Departments under the Government of India—Payment	2,03,843	1,17,469
5	1 per cent. Insurance charges	5,060	5,066	(k)	To Departments under the Provincial Governments	24,02,200	23,98,260
6	Customs Duty as adjusted by the Pay and Accounts Officer, Miscellaneous Central Departments, Calcutta	84,169	84,996	(l)	To Departments under the Public bodies	87,276	98,086
7	Purchases for the Laboratory	4,390	1,752	(m)	Other issues (value of stores issued for manufacture, etc.)	1,88,396	3,10,448
8	(a) Share of Controller's Pay	9,485	6,890	2	Sale proceeds of condemned stores	301	1,040
	(b) Share of Deputy Controller's Pay	10,905	9,763				
	(c) Share of Assistant Controller's Pay	6,028	4,647				
	(d) Store Examiner's Pay	6,050	5,699				

## PROFIT AND LOSS ACCOUNT OF THE CENTRAL STATIONERY OFFICE, CALCUTTA, FOR 1929-30 AND 1930-31—concl'd.

No.	Details.	Debits,		No.	Details.	Credits.	
		1929-30.	Rs.			1929-30.	Rs.
9	Share of Pension Contribution (Officers) .	8,117		4,500	3	Salv of tender forms and receipts from test fcs . . . . .	2,036
10	Pay of Establishment . . . . .	2,35,651		2,41,730	4	Recovery of cost of articles lost or damaged . . . . .	255
11	Share of Pension Contribution (Establishment) . . . . .	58,913		37,470	5	Value of excess in stock-taking . . . . .	11,274
12	Contingent expenditure . . . . .	1,08,300		1,10,484	6	Rebates allowed by Local Mills, etc . . . . .	28,512
13	Cost of Forms and Stationery . . . . .	27,967		42,124	7	Stock on 31st March 1930 and 1931 (Cost Price) . . . . .	17,14,828
14	Up-keep of the office building . . . . .	17,170		14,752	8	Writes off of stores lost in transit or damaged and value of adjustment of issues . . . . .	16,663
15	Share of Travelling Allowances . . . . .	2,320		1,512	9	(a) Commission realised from Railways (b) Commission realised from the Provincial Governments for plain (Watermarked) paper . . . . .	28,615
16	Percentage of cost of the Clearing and Shipping Section . . . . .	15,653		11,704	10	Difference due to revaluation of stock . . . . .	2,751
17	Audit Charges . . . . .	28,190		29,882	11	Difference between the receipts and expenditure representing value of work done for departments free of charge . . . . .	1,14,418
18	5½ per cent. as interest on capital outlay and depreciation on furniture, etc. . . . .	1,33,674		1,31,296			
19	Value of deficiencies in stock-taking . . . . .	9,406		9,216			
20	Adjustment of receipts . . . . .	3,399		9,932			
	Total . . . . .	93,84,429		94,78,044		Total . . . . .	93,84,429

D. N. BANERJEE,  
Head Accountant,  
Central Stationery Office, Calcutta.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

C. W. WEAKEFORD,  
Deputy Controller of Stationery,  
Calcutta.

P. C. DAS GUPTA,  
Assistant Director of Commercial Audit.

## STORE ACCOUNT of the Central Forms Press, Calcutta, for the years 1929-30 and 1930-31.

Receipts.	Rs. 1929-30.	Rs. 1930-31.	Issues.	Rs. 1929-30.	Rs. 1930-31.
Balances on 1st April, 1929 and 1930 . . . . .	1,31,285(a)	2,02,734(b)	Issues to different branches of the Press . . . . .	2,771	3,151
Type, etc. . . . .	1,10,025	9,487	Issues of paper and binding materials . . . . .	2,73,356(c)	4,64,187(d)
Petty Stores . . . . .	2,172	3,482	Issues of packing paper to Forms Store . . . . .	5,378	5,479
Receipts from the Stationery Office . . . . .	2,82,339	4,92,158	Depreciation for the year . . . . .	9,438	13,550
			Losses of dead stock (including unserviceable articles disposed of) . . . . .	29,984	19,414
			Balances on 31st March 1930 and 1931 . . . . .	2,04,744	2,02,080
Total . . . . .	5,25,871	7,07,861	Total . . . . .	5,25,871	7,07,861

(a) Balance on 31st March 1929 . . . . . 1,31,110  
 Add amount due to valuation of excess quantity found in stock . . . . . 175  
 1,31,285

(b) Balance on 31st March 1930 . . . . . 2,04,744  
 Deduct—amount due to revaluation of certain Dead Stock articles, etc. . . . . 2,010  
 2,02,734

(c) Includes the cost of office stationery . . . . . 153

(d) (1) Includes the cost of office stationery . . . . . 184

(2) Includes the cost of paper transferred to Manager, Government of India Press, Calcutta . . . . . 106

Stock of paper, etc., verified and valued by the Stationery and Stock Keeper, and the figures compiled by the Accounts Branch.

J. H. GOLDER,

Offg. Deputy Controller, Forms Press.

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

P. C. DAS GUPTA,

Assistant Director of Commercial Audit, Circle No. 2.

*PRO FORMA* TRADING ACCOUNTS of the Central Forms Press, Calcutta, for the years 1929-30 and 1930-31.

Dr.	Amount.			Amount.		Cr.
	1929-30.	1930-31.		1929-30.	1930-31.	
	Rs.	Rs.		Rs.	Rs.	
Cash Charges .	52,844	66,958	Cost of printing work done (including stationery and binding materials) for Central Departments . . .			
ADJUSTMENTS.						
Stores . . . .	2,732	3,151	Posts and Telegraphs . . . .	1,10,366	1,35,679	
Depreciation (Plant, type, etc.) . . .	9,438	13,550	Railways . . . .	3,289	3,077	
Interest on Capital Expenditure .	7,891	9,667	Military Department . . . .	2,46,643	4,35,217	
Up-keep of buildings .	--	1,627	Other Central Departments on payment . . . .	..	..	
Interest on buildings, etc. . . .	5,650	4,700	Provincial Governments . . . .	..	..	
Depreciation on buildings, etc. . . .	2,084	1,553	Outside bodies and private work . . . .	..	..	
Pension, Gratuity and Provident Fund. . . .	4,861	5,903				
Leave allowance out of India . . . .	--	--				
Stationery, Proof Paper, etc. . . .	855	991				
Audit Charges . . . .	1,355	2,432				
Cost of paper and binding materials	2,72,588	4,63,441				
Total . . . .	3,60,298	5,73,973	Total . . . .	3,60,298	5,73,973	

Verification of stock of paper and valuation done by the Stationery and Stock Keeper and figures compiled by the Accounts Branch.

J. H. GOLDER,

Offg. Deputy Controller, Forms Press,

I have examined the above and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

P. C. DAS GUPTA,

Assistant Director of Commercial Audit, Circle No. 2.



STORE ACCOUNT of the Government of India Press, Calcutta, for the year ending 31st March 1931.

Dr.		Rs.	Cr.		Rs.
To opening balance . . .		9,97,860	By issues of miscellaneous stores to different branches . . .		29,194
Receipts during the year—					
Plant and Machinery . . .		16,295	Issues of paper and binding materials . . . . .		7,21,710
Petty Stores . . . . .		21,418	Depreciation on Plant and Machinery . . . . .		78,219
Paper, Stationery, etc. . . .		7,30,265	Losses of stock (rendered unserviceable) . . . . .		3,921
Manufactures in Type Foundry and Mechanical Branch . .		3,222	Transfers to other Presses . .		2,898
Renewals and Replacements from Depreciation Fund . .		4,598	Closing Balance . . . . .		9,37,724
Rounding . . . . .		8			
Total . . . . .		<u>17,73,666</u>	Total . . . . .		<u>17 73 666</u>

NOTE—The difference between the closing balance for 1929-30 which was Rs. 8,43,499 and the opening balance for the current year is due to the fact that the value of several of the articles that were actually in stock in the Press were not included in the last year's balance.

C. C. BANERJI,  
Offg. Accountant.

C. F. W. B. WILKINS,  
Offg. Manager, Government of India Press, Calcutta.

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

P. C. DAS GUPTA,  
For Director of Commercial Audit.

PEO FORMA TRADING ACCOUNTS of the Government of India Press  
Calcutta, for 1929-30 and 1930-31.

Dr.				Cr.	
	1929-30.	1930-31.		1929-30.	1930-31.
	Rs.	Rs.		Rs.	Rs.
Cash charges . . .	7,67,095	7,78,402	Cost of printing done (including stationery and binding materials) for Central Departments.—		
ADJUSTMENTS.					
Mechanical . . .	29,615	26,920	Free . . .	7,52,204	8,89,501
Stores . . .	36,596	28,351	Posts and Telegraphs .	3,04,265	2,64,200
Depreciation . . .	79,706	75,815	Railways . . .	32,298	15,816
Interest on Capital Expenditure . . .	49,774	50,470	Military Department .	4,67,548	3,75,481
Upkeep of buildings .	10,336	11,377	Other Central Departments on payments.	2,77,890	2,55,401
Interest on buildings .	32,078	25,503	Provincial Governments	21,749	18,974
Depreciation on buildings . . .	6,240	5,938	Outside bodies and private work . . .	67,875	32,389
Pension . . .	73,013	77,160	New articles manufactured in the Mechanical Branch and Foundry . . .	4,349	
Leave allowance out of India . . .	10,985	..			
Stationery, Proof paper, etc. . . .	8,344	8,628			
Audit charges . . .	11,264	12,058			
Work done at private Presses . . .	29,483	26,158			
Supplies to outside offices . . .	7,991	5,262			
Freight . . .	7,710	7,336			
Cost of paper and binding materials . . .	7,67,948	7,12,378			
Total . . .	19,28,178	18,51,756	Total . . .	19,28,178	18,51,756

**E. G. AYLMER,**  
Offg. Manager,  
Government of India Press, Calcutta.

C. C. BANERJ1,

Offg. Accountant.

23rd December 1931.

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

**P. C. DAS GUPTA,**

For Director of Commercial Audit.

STORE ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, NEW DELHI, for the year ending 31st March 1931.

Receipts.	Amount.	Issues.	Amount.
	Rs.		Rs.
Balance on 1st April 1930 . . . . .	6,27,721	Issues to the different branches of the Press . . . . .	16,994
Purchases during the year—		Issues to outside office . . . . .	232
Plant and Machinery, etc., including the value of type received . . . . .	19,844	Issues to Foundry . . . . .	7,969
Petty Stores . . . . .	7,026	Issues of paper and binding materials . . . . .	78,675
Receipts from stationery office and other sources including freight . . . . .	78,457	Depreciation for the year . . . . .	51,970
Receipts from Type Foundry and Mechanical Branch . . . . .	11,128	Losses of Dead Stock and Stores (including unserviceable articles written of) . . . . .	6,049
Freight on stores . . . . .	1,488	Balance on 31st March 1931	5,86,351
<i>Deduct</i> on account of difference in the opening value of Dead Stock . . . . .	—61		
<i>Add</i> on account of difference in the opening value of Store Account . . . . .	282		
<i>Add</i> on account of difference in the opening value of Paper and Binding Material . . . . .	1,455		
Total . . . . .	<u>7,47,340</u>	Total . . . . .	<u>7,47,340</u>

K. G. SARUP,

Accountant,

The 30th November 1931.

T. CARTER,

Manager, Government of India Press, New Delhi.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

P. C. DAS GUPTA,

Assistant Director of Commercial Audit.

*PRO FORMA* TRADING ACCOUNTS OF THE GOVERNMENT OF INDIA PRESS, NEW DELHI, for the years ending 31st March 1930 and 1931.

Dr.				Cr.	
		1929-30.	1930-31.		
		Rs.	Rs.	Rs.	Rs.
Cash charges . . .		3,19,213	3,24,536	Cost of printing work done (including stationery and binding materials) for Central Departments—Free . . .	
Mechanical . . .		6,275	5,376	Posts and Telegraphs .	
Stores . . .		13,971	13,647		
Depreciation . . .		39,521	(a)51,089		
Interest on Capital Expenditure . . .		31,401	29,661	Railways . . .	
Upkeep of Building . . .		2,227	3,277	Military Department .	
Interest on building . . .		10,222	12,152	Other Central Departments on payment .	
Depreciation on building . . .		10,865	10,286	Work done on cash payment . . .	
Pension . . . . .		34,867	37,404		
Stationery and Proof Paper . . . . .		4,567	6,229		
Audit Charges . . .		3,413	3,740		
Cost of paper and binding materials . . .		95,118	73,078		
Total . . .		5,71,660	5,70,475	Total . . .	

(a) Depreciation on Lino and Mono metal taken into account in the accounts for 1930-31.

T. CARTER.

The 30th November 1931.

Manager, Government of India Press, New Delhi.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

P. C. DAS GUPTA.

Assistant Director of Commercial Audit.

**STORE ACCOUNT of the GOVERNMENT OF INDIA PRESS, ALIGARH, for the year ending 31st March 1931.**

Receipts.	Amount. Rs.	Issues.	Amount. Rs.
Balance on 1st April 1930.	(a) 7,52,908	Issues to the different branches of the Press . . .	..
Purchases during the year—		Issue of paper and binding materials to branches . . .	6,23,559
Plant and Machinery . . .	2,654	Issue other offices . . .	237
Petty Stores . . .	28,624	Depreciation for the year . . .	35,508
Receipts from Stationery Office	6,14,641	Losses of Dead Stock and Stores (including unserviceable articles written off) . . .	225
Receipts from Type Foundry and Mechanical Branch . . .	543	Balance on 31st March 1931 . . .	7,40,771
Renewals and Replacements from Dereciation Fund . . .	930		
Total . . .	<u>14,00,300</u>	Total . . .	<u>14,00,300</u>

**J. B. JONES,**

Offg. Manager, Government of India Press,  
Aligarh.

(a) The difference of Rs. 12,745 between this and the closing balance of the last year's account is due to transfer of a ruling machine (valued at Rs. 12,745) from this Press to the Forms Press, Calcutta.

I have examined the above and according to the best of my information as a result of a test-audit of the books and a consideration of explanations given to me the account is correct.

**P. C. DAS GUPTA,**

Assistant Director of Commercial Audit.

**PRO FORMA TRADING ACCOUNTS OF THE GOVERNMENT OF INDIA PRESS,  
ALIGARH, for the years ending 31st March 1930 and 1931.**

Dr.	1929-30.	1930-31.		1929-30	Cr. 1930-31.
	Rs.	Rs.		Rs.	Rs.
Cash charges . . .	2,49,112	2,28,416	Cost of Printing done (including stationery and binding materials) for Central Departments.—Free. .		
<b>ADJUSTMENTS.</b>					
Mechanical, etc. . . .	..	52,913	Posts and Telegraphs . .	8,17,137	9,12,495
Stores . . . .	26,958	26,905	Railways . . . .	..	..
Depreciation on Plant	38,922	46,994	Military Department . .	..	..
Interest on Capital Expenditure . . .	24,018	23,980	Other Central Departments on payments	..	..
Upkeep of Buildings . .	..	3,943	Provincial Governments . . . .	..	..
Interest on Buildings	25,077	27,220	Outside bodies and private work (recovery)	12,077	14,082
Depreciation on Buildings	9,541	10,467	Stock in hand . . . .	78,678	1,08,854
Pension . . . . .	20,344	19,839			
Leave allowance out of India	..	..			
Stationery, proof paper, etc.	1,809	2,509			
Audit charges . . . .	4,310	4,295			
Foundry . . . . .	..	..			
Work done at private Presses	..	..			
Supplies to outside Offices	..	..			
Freight . . . . .	..	..			
Cost of paper and binding materials . . . .	5,07,801	5,87,950			
<b>Total . . . . .</b>	<b>9,07,892</b>	<b>10,35,431</b>	<b>Total . . . . .</b>	<b>9,07,892</b>	<b>10,35,431</b>

J. B. JONES,

Offg. Manager, Government of India Press,  
Aligarh.

I have examined the above and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

P. C. DAS GUPTA,

Assistant Director of Commercial Audit.

**STORE ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, SIMLA, for the year ending 31st March 1931.**

Receipts.	Amount.	Issues.	Amount.
	Rs.		Rs.
Balance on 1st April 1930 . . .	4,39,671	Issues to the different branches . . .	21,729
Purchase during the year :—		Issues of Paper and Binding materials . . . . .	66,128
Plant and Machinery . . . . .	10,963	Depreciation for the year . . . . .	33,056
Type . . . . .	1,300		
Petty Stores . . . . .	20,192	Losses of Dead Stock and Stores (including unserviceable articles written off) . . . . .	1,291
Receipts from Stationery Office . . . . .	62,966	Articles transferred to other Presses . . . . .	1,708
Freight charges on stores received from England . . . . .	521		
Miscellaneous . . . . .		Balance on 31st March 1931 . . . . .	4,11,701
<b>Total</b> . . . . .	<b>5,35,613</b>	<b>Total</b> . . . . .	<b>5,35,613</b>

(a) Actual Balance . . . . .	4,38,625
Add amount of Depreciation deducted on the value of unused articles on 1st April 1929 . . . . .	+1,074
Deduct value of articles found short in stock taking on 1st April 1930 . . . . .	—28
	<u>1,046</u>
	<u>4,39,671</u>

R. W. BRUCE,

Manager, Government of India Press,  
Simla.

I have examined the above account and according to the best of my information as a result of a test audit and a consideration of explanations given to me the account is correct.

P. C. DAS GUPTA,

Assistant Director of Commercial Audit,  
Circle No. 2, Calcutta.

PRO FORMA TRADING ACCOUNTS OF THE GOVERNMENT OF INDIA PRESS,  
SIMLA, for the years ending 31st March 1930 and 1931.

Dr.	Amount.			Amount.		Cr.
	1929-30. Rs.	1930-31. Rs.		1929-30. Rs.	1930-31. Rs.	
Cash charges . . . .	2,86,126	2,81,473(a)	Cost of printing work done (including stationery and binding materials) for Central Departments—Free.	2,32,680	2,35,382	
ADJUSTMENTS.						
Mechanical . . . .	16,902	16,803	Posts and Telegraphs . . . .	40,412	28,411	
Stores . . . . .	18,917	17,332(b)	Railways . . . . .	55,759	46,044	
Depreciation excluding publication . . . .	37,990	32,624(c)	Military Departments	1,32,462	1,34,695	} (i)
Interest on capital expenditure . . . .	22,149	21,108(c)	Other Central Departments on payment . . . .	37,850	36,274	
Upkeep of buildings . . . .	3,427	2,437(d)	Outside bodies and private works	9,256	17,465	
Interest on buildings . . . .	18,837	18,523	Provincial Governments	3,686	5,904	} (j)
Depreciation on buildings	5,835	5,860				
Pension . . . . .	28,610	28,695				
Leave allowances out of India . . . . .	1,842	7,239(e)				
Stationery, Proof paper, etc. . . . .	6,833	6,827				
Audit charges . . . .	4,895	3,570(f)				
Supplies to outside Offices (cost of blocks, etc.,) . . . . .	1,436	705(g)				
Cost of paper and binding materials (including freight) . . . .	58,306	60,979(h)				
Total . . . . .	5,12,105	5,04,175	Total . . . . .	5,12,105	5,04,175	

(a) Due to appointments on minimum pay, transfer of highly paid employees, retirement and less expenditure incurred on account of allowances, etc.

(b) Due to curtailment in the consumption of store articles as a measure of economy.

(c) Due to decrease in the book value of type, plant and machinery on account of deduction of depreciation on the depreciated value of the articles.

(d) The expenditure of this item is controlled by the Public Works Department and fluctuates every year.

(e) Major portion of the leave out of India having been spent by the Officers during the year.

(f) Actual Audit charges having been taken into account during the year.

(g) The expenditure under this head depends on the requirements of the various departments of the Government of India, which generally fluctuates.

(h) The additional expenditure is due to printing of work for various Commissions and Committees during the year.

(i) These amounts include overhead charges and difference is due to the bulk of the work done for these departments.

R. W. BRUCE,

Manager, Government of India Press,  
Simla.

I have examined the above account and according to the best of my information as a result of test audit of the books and a consideration of explanations given to me the account is correct.

P. C. DAS GUPTA,

Assistant Director of Commercial Audit,  
No. 2 Circle, Calcutta.



## GRANT No. 75.—MISCELLANEOUS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for MISCELLANEOUS EXPENDITURE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS".					
A.—Allowances, Rewards, etc. :					
A. 1.—Miscellaneous Durbar charges :					
Non-voted O. 7,000 }					
S. (a) —4,000 }	3,000	1,584	—1,416	..	—1,416
A fluctuating item. The entire provision in one area remained practically unutilised.					
Voted . . . . .	9,200	9,944	+744	+900	—156
Unforeseen presents and khilats.					
A. 2.—Other Charges :					
Non-voted . . . . .	100	100	..	..	..
Voted . . . . .	11,700	10,069	—1,631	—1,300	—331
Under annual stipends to holders of literary titles mainly in United Provinces (Rs. 1,000).					
B.—Books and Periodicals :					
B. 1.—Subscriptions to News Agencies for Supply of Telegrams . . . . .	75,800	78,436	+2,636	+4,889	—2,253
B. 2.—Other Charges . . . . .					
Mainly connected with supply of newspapers and periodicals by air mail to India Office.					
C.—Donations for Charitable Purposes, and Charges on account of European Vagrants :					
Non-voted . . . . .	200	751	+551	..	+551
A fluctuating item.					
Voted . . . . .	14,300	13,299	—1,001	+9,929	—10,930
A fluctuating item. The final saving is due to throw forward to 1931-32 of certain charges for the repatriation and relief of a boat crew.					
D.—Special Commissions of Enquiry :					
D. 2.—Tariff Board :					
D. 2. (1).—Pay of Officers :					
Non-voted O. 98,800 }	1,01,353	1,01,793	+440	+455	—15
S. (b) 2,553 }					
Voted . . . . .	48,000	15,254	—32,746	—32,635	—111
Due mainly to vacancies.					
D. 2. (2).—Pay of Establishments . . . . .	23,000	21,229	—1,771	—1,500	—271
Under temporary establishment of the Salt Enquiry.					
D. 2. (3).—Travelling Expenses :					
Non-voted O. 15,000 }					
S. (c) 743 }	15,743	14,934	—809	—300	—509
Voted . . . . .	14,000	13,628	—372	..	—372
D. 2. (4).—Grants-in-aid, Contributions, etc. . . . .	1,200	1,245	+45	+45	..
(a) Sanctioned on 16th March.					
(b) Sanctioned on 10th September, Rs. 320; 31st December, Rs. 2,100; and 9th March, Rs. 133.					
(c) Sanctioned on 2nd March.					

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reapprop- iation or surrender. Rs.	Remainder un- adjusted + or — Rs.
D.—Special Commissions of Enquiry— <i>contd.</i>					
D. 2. (5).—Other Expenses :					
<i>Non-voted</i> . . . . .	200	..	—300	—200	..
Voted . . . . .	23,000	18,893	—4,107	..	—4,107
Mainly non-receipt of printing bills on account of the Board's Reports and Evidences.					
D. 8.—Indian Statutory Commission:					
D. 8. (1).—Pay of Officers.					
<i>O.</i> . . . . .	..	..	..	..	..
S. (d) 3,403 } . . . . .	3,403	7,802	—601	..	—601
D. 8. (2).—Pay of Establishments	..	426	+426	+427	—1
Under leave salary.					
D. 8. (3).—Travelling Expenses					
<i>Non-voted</i> <i>O.</i> . . . . .	..	..	..	..	..
S. (a) 449 } . . . . .	449	449	..	..	..
Voted . . . . .	..	130	+130	+130	..
Under travelling allowance.					
D. 8. (4).—Grants-in-aid, Contributions, etc.					
<i>O.</i> . . . . .	..	..	..	..	..
S. (d) 300 } . . . . .	300	303	+3	..	+3
D. 8. (5).—Other Expenses . . . . .	..	1,00,991	+1,00,991	+24,675	+76,316
Charges connected with freight, packing and cost of the Indian Statutory Commission's Report and Appendices supplied from England. The final excess due to unanticipated debit for Rs. 71,934 raised after the close of the year by the High Commissioner.					
D. 10.—Royal Commission on Labour:					
D. 10. (1).—Pay of Officers :					
<i>Non-voted</i> <i>O.</i> 1,95,600 } . . . . .	1,95,600	1,25,734	—27,266	..	—27,266
S. (e) —42,600 } . . . . .	..	..	..	..	..
Subsistence allowance adjusted under D. 10 (3) non-voted (q. v.).					
Voted . . . . .	13,100	8,617	—4,483	—4,500	+17
An officer was not appointed.					
D. 10. (2).—Pay of Establishments :					
<i>Non-voted</i> <i>O.</i> 7,000 } . . . . .	7,000	711	—89	..	—89
S. (e) —6,200 } . . . . .	800	..	..	..	..
Voted . . . . .	43,500	34,621	—8,879	—7,000	—1,879
Mainly non-employment of the second office superintendent (Rs. 6,000).					
D. 10. (3).—Travelling expenses :					
<i>Non-voted</i> <i>O.</i> 35,000 } . . . . .	35,000	52,770	+26,470	..	+26,470
S. (e) —8,700 } . . . . .	..	..	..	..	..
See D. 10 (1)—non-voted.					
Voted . . . . .	41,200	13,714	—27,486	—26,300	—1,186
Curtailement of meetings and avoidance of tour for the sake of economy.					

(a) Sanctioned on 26th March.

(d) Sanctioned on 22nd January.

(e) Sanctioned on 20th March.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
D.—Special Commissions of Enquiry— <i>contd.</i>					
D. 10. (4).—Grants-in-aid, Con- tributions, etc.	1,500	1,649	+149	..	+149
D. 10. (5).—Other Expenses	1,61,000	95,502	—65,498	—50,500	—14,998
See D. 10 (3)—Voted.					
D. 11.—Other Commissions and Committees :					
D. 11 (1) Pay of Officers :					
Non-voted O. 43,600 } S. (f) 75,219 }	1,18,819	1,13,058	—5,761	..	—5,761
Mainly under North-West Frontier Province Defence Committee (Rs. 3,266) due to carry onward of liabilities.					
Voted . . . . .	4,72,220	3,19,637	—1,52,583	—1,43,053	—9,530
Mainly under Central Banking Enquiry Committee (Rs. 1,93,000) chiefly because the lump provision for the foreign experts not fully utilised.					
D. 11. (2).—Pay of Establish- ments :					
Non-voted O. .. } S. (g) 2,000 }	2,000	1,053	—947	..	—947
Under North-West Frontier Defence Committee due to carry forward of certain liabilities					
Voted . . . . .	66,970	85,091	+18,121	+20,203	—2,082
Mainly prolongation of the Indian Central Areas Banking Enquiry Committee (Rs. 7,650) and the Provincial Banking Enquiry Committees (about Rs. 8,000).					
D. 11. (3).—Travelling Ex- penses :					
Non-voted O. 6,360 } S. (h) 33,814 }	40,174	39,867	—307	..	—307
Voted O. 1,89,020 } S. (i) 1,61,500 }	3,50,520	2,53,926	—96,594	—68,451	—28,143
Mainly in the provision for Round Table Conference (Rs. 51,000) as no preliminary Con- ference was held in India, and under Indian Central Banking Enquiry Committee (Rs. 49,000) owing chiefly to curtailment of tours.					
D. 11. (4).—Grants-in-aid, Con- tributions, etc.:					
Non-voted O. 440 } S. (j) 2,685 }	3,125	2,658	—467	..	—467
Over-estimation.					
Voted . . . . .	200	565	+365	+365	..
Connected with Indian Central Areas Banking Enquiry Committee.					
D. 11. (5).—Other Expenses :					
Non-voted O. 850 } S. (k) 2,383 }	10,233	7,367	—2,866	..	—2,866
Over-estimation under North-West Frontier Province Defence Committee.					
Voted O. 90,190 } S. (l) 1,04,500 }	1,94,690	2,49,478	+54,788	+35,401	+19,287
Mainly charges for printing the report of the Provincial Banking Committee.					
(f) Sanctioned on 29th July, Rs. 8,000 ; 23rd December, Rs. 9,950 ; 5th January, Rs. 208 ; 14th January, Rs. 9,000 ; 16th January, Rs. 370 ; 30th January, —Rs. 697 ; 6th March, Rs. 9,500 ; 16th March, Rs. 31,525 ; 20th March, Rs. 753 ; and 26th March, Rs. 6,510.					
(g) Sanctioned on 14th January, Rs. 1,000 ; and 6th March Rs. 1,000.					
(h) Sanctioned on 29th July, Rs. 16,900 ; 23rd December, Rs. 1,750 ; 6th January, Rs. 83 ; 14th January, Rs. 2,000 ; 16th January, Rs. 7,440 ; 17th February, Rs. 1,242 ; 16th March, Rs. 3,434 ; 20th March, Rs. 1,460 ; and 26th March, —Rs. 500.					
(i) Voted on 13th July.					
(j) Sanctioned on 29th July, Rs. 1,750 ; 16th March, Rs. 285 ; and 26th March, Rs. 650.					
(k) Sanctioned on 14th January, Rs. 3,400 ; 17th February, Rs. 2,000 ; 16th March, Rs. 2,085 ; 19th March, Rs. 700 ; and 26th March, Rs. 1,198.					
(l) Voted on 12th July.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Special Commissions of Enquiry— <i>concl'd.</i>					
D. 11 (6).— <i>Deduct</i> —Contributions from Provincial Governments:					
Non-voted O. —13,300 } S. (m) —2,165 }		—15,465	—18,678	—2,613	.. —2,613
In Punjab due to no distinction having been made in budget between voted and non-voted charges.					
Voted . . . . .	—61,150	—54,232	+6,918	+4,312	+2,606
In Madras :—Rs. 6,609 due to adjustment of excess contribution paid in 1929-30.					
E.—Compensations :					
E. 1.— <i>Quit rent for the lease of the Province of Berar paid to His Exalted Highness the Nizam of Hyderabad</i> . . . . .	25,00,000	25,00,000	..	..	..
E. 2.—Other Compensations					
Non-voted . . . . .	17,050	14,170	—2,880	..	—2,880
Certain compensations payable in Aden were debited to Colonial Office (Rs. 2,					
Voted . . . . .	38,550	34,674	—3,876	..	—3,876
See E. 2.—Non-voted (Rs. 1,880) ; also non-drawal of charges in United Provinces (Rs. 2,008).					
F.—Rents, Rates and Taxes on Central Buildings . . . . .	2,22,300	2,21,418	—882	+3,917	—4,799
G.—Grants-in-aid :					
Non-voted . . . . .	5,000	2,800	—2,200	..	—2,200
Smaller outlay on subsidies to guaranteed telegraph lines in Assam.					
Voted . . . . .	52,700	52,700	..	..	..
H.—Local Clearing Office :					
H. 1.—Pay of Officers . . . . .	3,000	3,000	..	..	..
H. 2.—Pay of Establishments . . . . .	10,000	10,665	+665	+665	..
Appointment of a stenographer.					
H. 3.—Allowances, Honoraria, etc.:					
Non-voted O. 1,500 } S. (n) —591 }		909	909	..	..
Voted . . . . .	1,000	1,914	+914	+914	..
Under travelling allowance.					
H. 4.—Contingencies . . . . .	2,200	1,444	—756	—756	..
Economy.					
I.—Indian Soldiers' Board :					
I. 1.— <i>Pay of Officers</i> :					
O. 2,400 } S. (o) 78 }		2,478	2,477	—1	.. —1
I. 2.—Pay of Establishments . . . . .	8,000	7,872	—128	—128	..
I. 3.—Allowances, Honoraria, etc. . . . .	2,700	2,706	+6	..	+6
I. 4.—Other Expenses . . . . .	400	239	—161	—138	—23
Economy.					

(m) Sanctioned on 16th March.

(n) Sanctioned on 23rd March.

(o) Sanctioned on 17th March.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reapprop- riation or surrender Rs.	Remainder un- adjusted + or — Rs.
--------------------------	--------------------------------	-------------------------------	-----------------------------	--	---

**J.—Miscellaneous and Unforeseen Charges :****J. 1.—Indian Delegation to the League of Nations :****J. 1 (1).—Pay of officers :**

<i>Non-voted</i> O. . . . .	} 3,726	3,726	..	..	..
S. (p) . . . . .					
Voted . . . . .	12,000	..	—12,000	—12,000	..

Delegates were either officers whose pay was non-voted or persons to whom no salary was paid.

<b>J. 1 (2).—Pay of Establishments</b> . . . . .	1,000	..	—1,000	—1,000	..
--	-------	----	--------	--------	----

The provision was not required.

**J. 1 (3).—Travelling and other Expenses :**

<i>Non-voted</i> O. . . . .	} 5,363	5,362	—1	..	—1
S. (q) . . . . .					
Voted . . . . .	12,000	43,362	+31,362	+31,370	—8

Connected with the delegation of His Highness the Maharaja of Bikaner to the League of Nations, 1930.

**J. 1 (4).—Grants-in-aid Contributions etc. :**

O. . . . .	} 126	102	—24	..	—24
S. (r) . . . . .					

**J. 2.—International Labour Conference :****J. 2 (1).—Pay of Officers :**

<i>Non-voted</i> O. . . . .	} 1,950	..	—1,950	..	—1,950
S. (s) . . . . .					
Voted . . . . .	4,000	..	—4,000	—4,000	..

Out of the original provision, Rs. 4,050 was surrendered as the delegates were selected from officers out of India, and the connected charges were incurred and adjusted in the accounts of the Secretary of State (Grant No. 85).

Payments made in England and debited to Grant No. 85—See also J 2 (1) non-voted.

<b>J. 2 (3).—Travelling Expenses</b> <i>Non-voted</i> . . . . .	6,000	..	—6,000	..	—6,000
---	-------	----	--------	----	--------

Delegates were selected from officers out of India either on leave or on duty. Connected charges debited to Grant 85.

Voted . . . . .	50,000	27,569	—22,431	—15,090	—7,341
-----------------	--------	--------	---------	---------	--------

See J. 2 (3).—Non-voted : also one session of the Conference postponed.

<b>J. 2 (4).—Other Expenses</b> . . . . .	4,000	3,000	—1,000	—1,000	..
---	-------	-------	--------	--------	----

One session of the conference postponed.

(p) Sanctioned on 5th January, Rs. 3,525 ; and 20th March,—Rs. 99.

(q) Sanctioned on 5th January, Rs. 4,023 ; and 20th March,—Rs. 660.

(r) Sanctioned on 5th January.

(s) Sanctioned on 17th March.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or — Rs.
J.—Miscellaneous and Unforeseen Charges—concl'd.					
J. 3.—Other Items :					
Non-voted O. 25,100 S. (t) 34,411	59,511	58,555	—956	..	—956
Voted O 52,850 S. (u) 15,50,000	16,02,850	17,25,038	+1,22,188	+1,30,369	—8,181

Mainly adjustment of claims of a delegate from India to the War Conference 1917 and Peace Conference 1918-19 (Rs. 21,769), and payment to the United Provinces Government representing liability of the Central Government due to wrong allocation of leave salaries in the past (Rs. 72,723).

The supplementary grant of Rs. 15,50,000 was voted on 7th July to meet payment of compensation to lascars and their dependants for loss and damage caused by enemy action during the war.

K.—Other Charges (including Loss by Exchange on Local Transactions):

Non-voted O. 67,100 S. (c) —13,772	53,628	80,120	+26,492	..	+26,492
---------------------------------------	--------	--------	---------	----	---------

Due to adjustment of maintenance charges (Rs. 46,672) of the properties connected with the Bombay Military Land Scheme without any appropriation. This was counter-balanced by saving in the provision for exchange on local transactions in the Persian Gulf Residency (Rs. 20,000), due to appreciation in the value of Krans.

Voted . . .	43,050	56,579	+13,529	+19,634	—6,105
-------------	--------	--------	---------	---------	--------

Includes Rs. 15,581 representing write off of loan to Calcutta Ship Works already reported on page 71 of the Report for 1926-27.

L.—Reserve . . .	5,00,000	..	—5,00,000	—2,12,424	—2,87,576
------------------	----------	----	-----------	-----------	-----------

See statement showing allotments out of the Reserve appended (Note F).

M.—Reduction made by the Assembly :

O. . . S. (w) —100	—100	..	+100	..	+100
-----------------------	------	----	------	----	------

The reduction was effected.

Totals	Non-voted	Gross	31,43,640	31,43,049	—591	..	—591
		Deductions	—15,465	—18,078	—2,613	..	—2,613
		Net	31,28,175	31,24,971	—3,204	..	—3,204
	Voted	Gross	41,29,050	35,32,630	—5,96,420	—2,97,987	—2,98,433
		Deductions	—61,150	—54,232	+6,918	+4,312	+2,606
		Net	40,67,900	34,78,398	—5,89,502	—2,93,675	—2,95,827

#### NOTES.

1. Over-estimation of the voted requirements of certain Commissions and Committees—*vide* sub-heads D 11(1) and D 11(3), and partial utilisation of the Reserve provided under sub-head L.—*vide* the statement of allotments from the Reserve in paragraph 5 of the Notes, mainly account for the total voted saving under this Grant. In 1928-29 and in 1929-30 the voted savings were about 22 and 10 per cent. respectively as compared with 14 per cent. for 1930-31.

(t) Sanctioned on 22nd September.—Rs. 13,100; 22nd January, Rs. 151; 26th January, Rs. 1,100; 27th January, Rs. 4,870; 30th January, Rs. 597; 11th February, Rs. 1,112; 27th February, Rs. 26,500; and 16th March, Rs. 13,181.

(u) Voted on 7th July.

(v) Sanctioned on 1st November.—Rs. 15,581; 27th February, Rs. 24,032; and 23rd March—Rs. 22,223.

(w) Voted on 12th July.

NOTES—*contd.*

2. *D.-11.—Other Commissions and Committees.* The consolidated charges (voted and non-voted) recorded under the head during 1930-31 are :—

India :—

	Rs.
Special Committee to examine a Bill to amend and define the law relating to Partnership . . . . .	9,293
Peshawar Riots Enquiry Committee . . . . .	12,885
Central Areas Banking Enquiry Committee . . . . .	33,705
Indian Round Table Conference . . . . .	2,43,830
Drugs Enquiry Committee . . . . .	33,853
Salt Survey Committee . . . . .	40,073
Indian Central Banking Enquiry Committee . . . . .	3,76,975
North-West Frontier Defence Committee . . . . .	1,667
Hides Cess Enquiry Committee . . . . .	4,821

Provinces :—

Madras—Provincial Banking Enquiry Committee . . . . .	14,965
Bombay—Provincial Banking Enquiry Committee . . . . .	43,779
Bengal—Provincial Banking Enquiry Committee . . . . .	32,880
United Provinces—Provincial Banking Enquiry Committee . . . . .	13,430
Punjab—Provincial Banking Enquiry Committee . . . . .	22,741
Burma—Provincial Banking Enquiry Committee . . . . .	22,733
Bihar and Orissa—Provincial Banking Enquiry Committee . . . . .	17,810
Central Provinces—Provincial Banking Enquiry Committee . . . . .	45,430
Assam—Provincial Banking Enquiry Committee . . . . .	11,520
Total . . . . .	10,00,390

3. *Sub-head D.—Voted and Non-voted.* The following statement shows the progressive expenditure up to 1930-31 on those Committees, etc., on which there was previous expenditure also :—

	Rs.
(1) Tariff Board . . . . .	16,75,863
(2) Indian Statutory Commission . . . . .	9,11,283
(3) Royal Commission on Labour . . . . .	7,86,388
(4) Hides Cess Enquiry Committee . . . . .	46,427
(5) Central Area's Banking Enquiry Committee . . . . .	73,388
(6) Indian Central Banking Enquiry Committee . . . . .	4,36,793
(7) Madras—Provincial Banking Enquiry Committee . . . . .	36,803
(8) Bombay— " " " " . . . . .	1,01,503
(9) Bengal— " " " " . . . . .	78,125
(10) United Provinces— " " " " . . . . .	43,154
(11) Punjab— " " " " . . . . .	32,840
(12) Burma— " " " " . . . . .	54,161
(13) Bihar and Orissa— " " " " . . . . .	69,280
(14) Central Provinces— " " " " . . . . .	1,08,466
(15) Assam— " " " " . . . . .	30,164
Total . . . . .	44,84,638

4. *Sub-Head J.—Miscellaneous and unforeseen charges*—The charges recorded under the sub-head 'J. 3.—Other items' are given below:—

(i) *J. 3. Non-voted.*—

	Rs.
(i) Adjustment of leave salaries of officers for services rendered in the Central Government . . . . .	57,025
(ii) Residual charges of certain Commissions and Committees . . . . .	1,530
Total . . . . .	58,555

NOTES—*contd.*

## (2) J. 3.—Voted.—

	Rs.
(i) Payment of compensation to lascars and their dependants for loss and damage caused by enemy action during the war . . . . .	17,50,000
(ii) Payment of claims to a certain delegate on account of certain old charges connected with his deputation to Europe . . . . .	21,769
(iii) Payment to the United Provinces Government representing liability of the Central Government due to wrong allocation of leave salaries of certain officers in the past . . . . .	1,22,023
(iv) Other miscellaneous petty items (including adjustment of leave salaries between Central and Provincial Governments) . . . . .	31,246

Total . . . . . 17,25,038

5. Statement showing the allotments sanctioned during 1930-31 out of the Reserve of Rs. 5,00,000 at the disposal of the Government of India, Finance Department (Sub-head L.)

Heads of Account and sub-head.	Province.	Amount.	Purpose.
47—Miscellaneous :		Rs.	
J. 1 (3) . . . . .	India.	35,000	To meet the cost in connection with the delegation of His Highness the Maharaja of Bikaner to the League of Nations, 1930.
J. 3 . . . . .	"	21,769	To meet the claim of a delegate for his deputation to Europe in connection with the War Conference 1917, and the Peace Conference 1918-19.
J. 3 . . . . .	"	4,450	To cover legal expenses in connection with suits for the refund of surcharges during 1930.
J. 3 . . . . .	"	2,113	To cover the debits raised by the Government of Madras for adjustment of leave salaries during 1930-31.
J. 3 . . . . .	"	234	To cover the refund of certain charges to the ex-Afghan Minister in Paris.
D. 11 (2) . . . . .	"	400	To meet certain excess expenditure in connection with the Peshawar Disturbance Enquiry Committee.
D. 11 (3) . . . . .	"	300	
D. 11 (5) . . . . .	"	700	
K. . . . .	"	15,581	To cover excess expenditure due to write off of the irrecoverable portion of the loan granted to the Calcutta Soap Works, Ltd.
A. 1 . . . . .	"	900	To meet excess expenditure due to the presentation of Khullats to the Maharaja of Archha and the Jagirdar of Pahra.
J. 3 . . . . .	"	1,247	To cover the debit raised by the Accountant General, Madras, in respect of leave salary of an officer of the Madras Judicial Department for the period he served under the Government of India.
D. 11 (1) . . . . .	India	23,804	To cover the expenditure, incurred on Salt Survey Commission . . . . .
D. 11 (2) . . . . .	"	1,688	
D. 11 (3) . . . . .	"	5,741	
D. 11 (5) . . . . .	"	3,427	
K. . . . .	Punjab.	1,000	To cover loss by exchange on local transactions in the Kashgar budget.
	Several Provinces.	93,970	To meet several items of expenditure mainly connected with adjustment of leave salaries of officers between Central and Provincial Governments.
Total . . . . .		<u>2,12,424</u>	



## GRANT NO. 76.—REFUNDS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Expenses on account of REFUNDS.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
(Various major heads are involved.)					
<b>A.—Customs :</b>					
Non-voted : O. 30,21,000 } S. (a) —2,55,159 }	27,65,841	26,73,957	—91,884	..	—91,884
Depression in trade. Rs. 1,10,000 offered for surrender, but Rs. 60,000 accepted.					
Voted O. 54,58,000 } S. (b) 11,87,000 }	66,45,000	76,78,375	+10,33,375	—1,95,400	+12,28,
Mainly in Bombay due to large refunds on account of silver and to the resumption of trade with Afghanistan. See Comments.					
<b>B.—Taxes on Income :</b>					
<b>B. 1.—Income-tax :</b>					
O. 1,31,28,900 } S. (c) 5,34,173 }	1,36,63,073	1,29,71,366	—6,91,767	—1,61,300	—5,30,467
Mainly excess provision in Burma where budget was based on the assumption that refunds made by setting them off against the amounts due from the assesses would be adjusted under this head.					
<b>B. 2.—Super-tax :</b>					
O. 12,65,000 } S. (d) 14,61,800 }	27,21,800	24,53,456	—2,71,344	+1,61,800	—4,33,144
Uncertainty of expenditure depending mostly on the result of decisions of appellate authorities in contested assessments.					
<b>C.—Salt :</b>					
Non-voted O. 4,09,000 } S. (e) —25,115 }	3,83,885	3,83,287	—598	—7,940	+7,342
The final excess occurred in Burma due to filing bills of entry for quantities in excess of those in bonds.					
Voted . . . . .	1,37,300	3,46,287	+2,09,987	+2,09,833	—846
Owing to the revision of indent rules it was not possible to comply with all the indents and thus receipts in respect of unallocated indents had to be refunded.					
<b>D.—Stamps :</b>					
O. 72,300 } S. (f) 140 }	72,440	68,121	—4,319	+7,491	—11,810
Over-estimated mainly in respect of Delhi treasury (Rs. 7,796).					
(a) Sanctioned on 16th September,—Rs. 2,500 ; 25th September,—Rs. 47,500 ; 26th March,—Rs. 2,05,000 ; and 31st March,—Rs. 159.					
(b) Voted on 18th February, Rs. 5,32,000 ; and 27th March, Rs. 6,55,000.					
(c) Sanctioned on 25th September, Rs. 10,00,000 ; 8th October, Rs. 50,000 ; 10th November, Rs. 7,43,000 ; 19th February,—Rs. 12,00,000 ; 23rd March,—Rs. 71,327 ; and 31st March, Rs. 12,500.					
(d) Sanctioned on 8th October, Rs. 1,20,000 ; 10th November, Rs. 13,70,000 and 23rd March,—Rs. 28,200.					
(e) Sanctioned on 23rd March.					
(f) Sanctioned on 31st March.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>E.—Currency :</i>					
O. 80,400 } S. (g) —15,000 }	65,400	62,164	—3,236	+175	—3,411
<i>F.—Receipts in aid of Superannuation :</i>					
Non-voted O. 2,600 } S. (h) 48,400 }	51,000	59,176	+8,176	+700	+7,476
Mainly in Punjab (Rs. 8,728) due to change in the terms of the I. C. S. Family Pension Fund.					
Voted O. 77,000 } S. (i) 10,400 }	87,400	64,488	—22,912	—3,828	—19,084

Under repairs to the Orphange market at Kidderpore (Rs. 15,000) and due to supplementary grant for Rs. 10,400 having been unnecessary as the connected charge was non-voted.

#### G.—Miscellaneous Revenue :

##### G. 2.—Other Refunds :

Non-voted O. 2,62,000 } S. (j) 1,04,709 }	3,66,709	3,63,992	—2,717	—890	—1,827
Voted O. 3,93,100 } S. (l) 13,000 }	4,06,100	4,10,078	+3,978	—19,643	+23,621

Unexpected refunds in North-West Frontier Province (Rs. 20,400). of electricity charges to officers of the Kurram Militia (Rs. 7,200) and of credits of empty cartridge cases returned to Arsenal (Rs. 12,000).

#### H.—Other Refunds :

H. 1.—Opium O. . . } S. (i) 1,000 }	1,000	1,457	+457	..	+457
--	-------	-------	------	----	------

The supplementary grant proved inadequate.

##### H. 2.—Land Revenue :

Non-voted . . . . .	3,600	3,035	—565	—560	—5
Over-estimated originally.					
Voted O. 9,000 } S. (i) 300 }	9,300	6,918	—2,382	—1,495	—887

Mainly fewer claims in Baluchistan (Rs. 1,850).

##### H. 3.—Excise :

Non-voted O. 14,300 } S (k)—6,800 }	7,500	4,897	—2,603	—2,182	—421
Decreased consumption of ganja in Bombay (Rs. 2,400).					
Voted O. 5,000 } S. (i) 3,900 }	8,900	5,430	—3,470	—4,429	+959

Mainly remission of license fees instead of making refunds in certain cases (North-West Frontier Province—Rs. 2,600) due to late sanction of supplementary grant.

H. 4.—Forest . . . . .	1,500	3,041	+1,541	+1,607	—66
------------------------	-------	-------	--------	--------	-----

Adjustment of certain arrear refunds in Andamans connected with double recovery from East Indian Railways.

(g) Sanctioned on 26th March.

(h) Sanctioned on 2nd March, Rs. 47,900 ; and 11th March, Rs. 500.

(i) Voted on 18th February.

(j) Sanctioned on 27th December, Rs. 3,000 ; 22nd January, Rs. 1,01,850 ; 2nd March, Rs. 500 ; 26th March,—Rs. 800 ; and 31st March, Rs. 159.

(k) Sanctioned on 16th January,—Rs. 4,600 ; and 26th March,—Rs. 2,200.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Other Refunds— <i>contl.</i>					
H. 5.—Registration					
Non-voted . . . . .	..	32	+32	+100	—68
Voted . . . . .	500	145	—355	230	—125
Over-estimation (Mainly North-West Frontier Province).					
H. 6.—Tributes :					
O. 1,18,000 } 15,350		15,342	—8	..	—8
S. (g)—1,02,650 }					
H. 7.—Irrigation Works . . . . .		1,910	+1,910	+2,090	—90
Refunds of mill rent on certain canals (North-West Frontier Province).					
H. 8.—Interest .					
Non-voted O. . . . .	..				
S. (l) 9,598 }	9,598	11,611	+2,013	+2,016	—3
Connected with refund of excess recovery in Bombay of non-jurisdictional loans in 1927-28.					
Voted O. 500 }	76,500	76,974	+474	+691	—217
S. (i) 76,000 }					
H. 9.—Administration of Justice :					
O. 24,600 }	25,600	29,039	+3,439	+2,824	+615
S. (m) 1,000 }					
Partly refund of fines erroneously credited to Government (Rs. 1,000) and partly under-estimation.					
H. 10.—Jails and Convict Settlements . . . . .	1,800	544	—1,256	—1,361	+105
Excess provision in Andamans.					
H. 11.—Police.					
Non-voted . . . . .	..	100	+100	+100	..
Voted O. 5,800 }	7,000	8,653	+1,653	+210	+1,443
S. (i) 1,200 }					
Mainly connected with surplus income of cattle pounds in Dehra Ismail Khan (Rs. 2,400).					
H. 12.—Ports and Pilotage . . . . .	4,200	531	—3,669	..	—3,669
Included a wrong provision in Burma (Rs. 2,800), the connected expenditure correctly debited to Grant 46—Sub-head C. 7 (4).					
H. 13.—Lighthouses and Lightships :					
Non-voted O. 6,000 }	..	..	..	..	..
S. (n)—6,000 }					
Voted . . . . .	29,200	15,008	—14,192	..	—14,192
Fewer claims than in previous year mainly in Madras (Rs. 8,900) and Bombay (Rs. 5,600).					
H. 14.—Education :	..	637	+637	+1,010	—373
Unanticipated claims in Delhi.					

(g) Sanctioned on 26th March

(i) Voted on 18th February.

(l) Sanctioned on 19th February, Rs. 9,528 ; and 2nd March, Rs. 10.

(m) Sanctioned on 14th February, Rs. 4,000 ; and 31st March,—Rs. 3,000,

(n) Sanctioned on 30th June.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Other Refunds— <i>conclld.</i>					
H. 15.—Medical :					
<i>Non-voted</i> . . . . .	3,500	1,018	—2,482	—2,300	—182
In Bangalore due to change in procedure for payment of ration allowances.					
Voted O. 8,500 } S. (i) 5,200 }	13,700	10,341	—3,359	—139	—3,220
Mainly claims for refund not preferred by officers in Bengal pending decision of the percentage of fees payable for examination of blood stain.					
H. 16.—Public Health . . . . .	6,000	5,223	—777	..	—777
H. 17.—Agriculture :					
<i>Non-voted</i> . . . . .	100	23	—77	—50	—27
Voted O. 800 } S. (i) 2,000 }	2,800	2,057	—743	—180	—563
H. 18.—Industries . . . . .	200	125	—75	..	—75
H. 19.—Miscellaneous Department- ments :					
O. 3,800 } S. (i) 1,000 }	4,800	6,419	+1,619	+3,173	—1,554
Mainly in United Provinces (Rs. 2,000) due chiefly to refund of examination fees credited in previous years.					
H. 20.—Indian Stores Department . . . . .	1,000	956	—44	..	—44
H. 21.—Civil Works :					
<i>Non-voted</i> O. 23,700 } S. (a) 74,541 }	98,241	89,388	—8,853	+16	—8,896
Refund of house rent under revised rules over-estimated.					
Voted . . . . .	14,300	9,869	—4,431	+700	—5,131
Over estimated.					
H. 22.—Stationery and Printing :					
O. 74,500 } S. (i) 14,000 }	88,500	80,805	—7,695	—50	—7,645
Over-estimation of refunds payable by the Central Publication Branch for sale proceeds of publications of paying departments.					
I.—England :					
I. 2.—Civil works :					
O. . . . . } S. (p) 319 }	319	159	—160	..	—160
J.—Loss or Gain by Exchange . . . . .	..	2	+2	..	+2
Totals ( <i>Non-voted</i> . . . . .	2,02,56,956	1,91,90,105	—10,66,851	..	—10,66,851
<i>Voted</i> . . . . .	75,47,000	87,36,271	+11,89,271	—7,531	+11,96,802

(i) Voted on 18th February.

(o) Sanctioned on 4th June, Rs. 159 ; 28th July, Rs. 60,000 ; 16th September, Rs. 2,500 ; 4th November, Rs. 1,200 ; 13th November, Rs. 1,000 ; 6th January, Rs. 3,400 ; 9th February, Rs. 9,000 ; 11th February, Rs. 18,000 ; 10th March, Rs. 4,100 ; and 31st March, Rs. 14,500.

(p) Sanctioned on 4th June, Rs. 159 ; and 7th March, Rs. 160.

## IMPORTANT COMMENTS.

The following table shows the percentage of savings and excesses (+) both under voted and non-voted sections of the Grant for the last few years :—

Year.	Voted.	Non-voted.
1926-27 . . . . .	9	5
1927-28 . . . . .	+2	1
1928-29 . . . . .	11	6
1929-30 . . . . .	17	6
1930-31 . . . . .	+16	5

In 1927-28 and 1930-31 there were voted excesses; in other cases there were savings.

2. As recorded in last year's report (page 385) large variations principally responsible for the savings or excesses in the Grant as a whole had generally **accrued under the sub-heads 'A—Customs' (voted and non-voted) and 'B—Taxes on Income' (non-voted).** In 1930-31 also the sub-head A. shows a voted excess of 10,33 and the sub-head B. a non-voted saving of 9,63. **The excess in the voted section in 1930-31 occurred mainly in Bombay (9,21) due to large refunds on account of silver and to the resumption of trade with Afghanistan.** An excess of 11,87 on this account was anticipated in time and a supplementary grant obtained, but this ultimately proved to be inadequate. It will be noticed that a saving of 12,17 under the same sub-head in Bombay occurred last year due chiefly to depression in trade with Afghanistan (*vide* page 378 of that Report). It is doubtful whether it will be possible to improve substantially the estimating under the voted portion of sub-head A. owing to the nature of the charges.

3. In the non-voted section the results of the past years indicate that a closer estimate during the course of the year should apparently be possible, especially as the Finance Department have extended to the end of March the time limit for sanctioning modifications in the allotments for non-voted **refunds.** If other measures are not effective a lump sum deduction seems desirable. Sub-head B. (Taxes on Income) is the principal sub-head concerned.

## GRANT No. 77.—NORTH-WEST FRONTIER PROVINCE.

SUMMARY by Accounts of the Sum Expended, in the year ended 31 March 1931, compared with the Sum Granted, to defray the Expenses in connection with the NORTH-WEST FRONTIER PROVINCE.

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Direct Demands on the Revenue :					
Land Revenue : { <i>Non-voted</i> .	18,000	18,182	+182	+500	—318
{ <i>Voted</i> .	3,68,000	3,55,866	—12,134	—5,702	—6,432
II.—Direct Demands on the Revenue :					
Forest : { <i>Non-voted</i> .	55,000	52,595	—2,405	+1,053	—3,458
{ <i>Voted</i> .	8,38,000	7,61,113	—76,887	—55,257	—21,630

Sub-head B.—The saving of Rs. 57,451 against an appropriation of Rs. 6,29,700, is explained as due mainly to decreased demands for firewood (Rs. 22,000) and restricted resin operations (Rs. 27,000).

III.—Other Direct Demands on the Revenue :

{ <i>Non-voted</i> .	15,000	12,420	—2,580	—3,000	+420
{ <i>Voted</i> .	6,31,000	6,30,263	—737	—2,386	+1,649

IV.—Other Expenditure financed from Ordinary Revenues :

..	34,910	+34,910	+35,557	—647
----	--------	---------	---------	------

This Account relates to the civil canals connected with the transfer of the civil canals to the Irrigation Department for which, by a mistake, no provision was originally made. See sub-head D. 2 (1) voted under Grant No. 22.—Irrigation, etc.

V.—General Administration :

{ <i>Non-voted</i> .	4,65,000	4,58,840	—6,160	—11,905	+5,745
{ <i>Voted</i> .	14,14,000	14,09,072	—4,928	+34,087	—39,015

VI.—Administration of Justice :

{ <i>Non-voted</i> .	1,29,000	98,481	—30,519	+6,072	—36,591
{ <i>Voted</i> .	6,33,000	6,87,552	+54,552	+24,302	+30,250

Sub-head A.—The appointment of an additional Public Prosecutor connected with political cases, etc., accounts for the excess of Rs. 23,816 over the original appropriation of Rs. 40,000.

Sub-head B 1.—The non-voted saving of Rs. 36,000 and the voted excess of Rs. 34,036 against the original appropriations of Rs. 75,000 and Rs. 8,654 respectively were due to pay of a voted officer having erroneously been provided as non-voted.

VII.—Jails and Convict Settlements :

<i>Non-voted</i> .	1,000	3,051	+2,051	+2,119	—68
<i>Voted</i> .	8,87,000	8,69,175	—17,825	—8,950	—8,875
{ Gross					
{ Deductions	—14,000	—14,000	..	..	..
{ Net	8,73,000	8,55,175	—17,825	—8,950	—8,875

VIII.—Police :

<i>Non-voted</i> .	2,56,000	2,62,928	+6,928	+10,434	—3,506
<i>Voted</i> .	32,08,400	32,65,314	+56,914	+1,21,000	—64,086
{ Gross					
{ Deductions	—3,400	—3,417	—17	..	—17
{ Net	32,05,000	32,61,897	+56,897	+1,21,000	—64,103

Sub-heads B. 2., B. 3. and B. 4.—The excess of Rs. 2,08,289 over the original combined provision of Rs. 18,45,000 was due to the entertainment of additional temporary police owing to civil disturbances.

IX.—Ecclesiastical .	91,000	90,278	—722	..	—722
X.—Political .	31,62,843	30,02,382	—1,60,461	—3,308	—1,57,153

Sub-head C.—The saving of Rs. 1,44,227 against the appropriation of Rs. 8,45,000 was due to non-payment of allowances to frontier tribes owing to disturbances (Rs. 1,38,000).

Sub-head E.—The increase of Rs. 1,16,979 over the appropriation of Rs. 4,75,750 was due to disturbances.

Sub-head G. 3.—The saving of Rs. 80,548 against appropriation of Rs. 3,86,112 was due to non-utilisation of the provision for the extension of the Civil Hospital at Miranshah (Rs. 63,400), and the Jajji Turi Commission not having met (Rs. 17,500).

Account:	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>XI.—Frontier Watch and Ward :</b>					
{ Gross .	1,02,29,754	1,02,46,874	+17,120	+3,397	+13,723
{ Deductions .	—70,720	—70,720	..	..	..
{ Net .	1,01,59,034	1,01,76,154	+17,120	+3,397	+13,723
<b>XII.—Education :</b>					
{ Non-voted .	52,000	49,919	—2,081	—2,119	+38
{ Voted .	20,29,000	20,13,430	—15,570	+1,034	—16,604
<b>XIII.—Medical :</b>					
{ Non-voted .	1,20,000	1,21,990	+1,990	+2,615	—625
{ Voted .	5,95,000	4,72,227	—1,22,773	—1,26,573	+3,800
Sub-head B. 2.—The excess of Rs. 37,892 over the appropriation of Rs. 51,218 is due to the provincialisation of the Lady Reading Hospital, Peshawar.					
Sub-head B. 6.—The saving of Rs. 2,50,420 against provision of Rs. 3,18,009 is mainly due to the provincialisation of the Lady Reading Hospital, Peshawar (Rs. 1,32,720), and postponement of the construction of the Tuberculosis Sanatorium and Hospital (Rs. 1,21,000).					
<b>XIV.—Public Health :</b>					
{ Non-voted .	18,000	10,414	—7,586	—6,958	—628
{ Voted .	1,11,000	1,04,546	—6,454	—6,072	—382
<b>XV.—Agriculture, Scientific Departments, Miscellaneous Departments and Industries :</b>					
{ Non-voted .	19,000	20,057	+1,057	+1,100	—43
{ Voted .	2,65,000	2,22,977	—42,023	—25,971	—16,052
Sub-head J.—The delay in the opening of test works due to late receipt of sanction accounts for the saving of Rs. 18,287 against the supplementary grant of Rs. 25,000 obtained in February.					
<b>XVI.—Miscellaneous</b>	75,000	83,791	+8,791	+14,931	—6,140
<b>XVII.—Reduction made by the Legislative Assembly</b>	—100	..	+100	..	+100
<b>Totals.</b>	{ Non-voted	Gross .	1,46,31,597	1,44,48,411	—1,83,186
		Deductions .	—70,720	—70,720	..
		Net .	1,45,60,877	1,43,77,691	—1,83,186
	{ Voted	Gross .	1,10,54,300	1,09,10,236	—1,44,064
		Deductions .	—17,400	—17,417	—17
		Net .	1,10,36,900	1,08,92,819	—1,44,081

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Charges of Administration :</b>					
A. 1.—Pay of Officers . . . . .	3,000	..	—3,000	—3,000	..
The officer for Forest Conservancy of Buner Border was not appointed.					
A. 2.—Pay of Establishments . . . . .	19,805	12,862	—6,943	—5,039	—1,904
Mainly postponement of working plan of Kaghan Guzaras.					
A. 3.—Other charges . . . . .	17,195	18,126	+931	+1,439	—508
Payment of arrear compensation.					
<b>B.—Survey and Settlement :</b>					
B. 1.—Pay of Officers : . . . . .	1,400	2,956	+1,556	+1,556	..
Mainly under leave salary.					
B. 2.—Pay of Establishments . . . . .	14,996	14,040	—956	—678	—278
B. 3.—Allowances, Honoraria, etc. : . . . . .	4,604	5,115	+511	+501	+10
Payment of an unanticipated honorarium.					
B. 5.—Contingencies . . . . .	2,000	1,865	—135	—129	—6
<b>C.—Land Records :</b>					
C. 1.—Pay of Establishments . . . . .	2,64,180	2,65,464	+1,284	+1,826	—542
C. 2.—Allowances, Honoraria, etc. . . . .	23,752	20,931	—2,821	—1,998	—823
Low prices of staple food grains.					
C. 3.—Supplies and Services, and Contingencies . . . . .	7,068	5,154	—1,914	—180	—1,734
Economy.					
<b>D.—Miscellaneous :</b>					
Non-voted . . . . .	18,000	18,182	+182	+500	—318
Voted . . . . .	10,000	9,353	—647	..	—647
Totals . { Non-voted . . . . .	18,000	18,182	+182	+500	—18
{ Voted . . . . .	3,68,000	3,55,866	—12,134	—5,702	—6,432

## ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FOREST.

<b>A.—General Direction—Share of the cost of the Chief Conservator and his staff paid to the Punjab Government :</b>					
Non-voted . . . . .	700	..	—700	—700	..
No tour by the Chief Conservator.					
Voted . . . . .	200	..	—200	..	—200
See A Non-voted.					
<b>B —Conservancy and Works . . . . .</b>	6,29,700	5,72,249	—57,451	—17,425	—10,026
Mainly decreased demand for firewood (Rs. 22,000), and restricted resin operations (Rs. 27,000).					



ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FOREST—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Establishments :</b>					
C. 1.—Pay of Officers :					
<i>Non-voted</i> O. 34,650 } S. (a) — 6,000 }	28,650	20,095	—8,555	—4,584	—3,971
Late appointment of the Conservator of Forest in the Trans-Indus Tract owing mainly to late creation of the new Peshawar Division.					
Voted . . .	21,625	23,829	—796	+1,858	—2,654
The reappropriation made to meet extra expenditure owing to posting of a senior officer proved unnecessary.					
2.—Pay of Establishments .	1,00,047	83,341	—16,706	—7,600	—9,106
Partly late entertainment of establishments in Trans-Indus Tracts.					
<i>—Grants-in-aid, Contributions, etc.</i> . . . .	600	1,153	+553	+600	—47
Transfers from other Provinces.					
4.—Other Charges:					
<i>Non-voted</i> . . .	4,300	7,533	+3,233	+4,100	—867
Under travelling allowance.					
Voted . . .	49,428	45,497	—3,931	..	—3,931
Mainly late creation of the new Peshawar Division .					
<b>D.—Interest on Forest Capital Outlay.</b>	20,750	22,377	+1,627	+1,350	+277
Rate of interest changed from 5.27 to 5.67 per cent.					
<b>E.—Capital Outlay on Forests charged to Revenue :</b>					
<i>Non-voted</i> . . .	..	1,437	+1,437	+287	+1,150
Increased expenditure on capital works.					
Voted . . .	34,000	36,197	+2,197	—2,090	+4,287
See E. non-voted.					
<b>Totals</b> . { <i>Non-voted</i> . . .	55,000	52,595	—2,405	+1,053	—3,458
{ <i>Voted</i> . . .	8,38,000	7,61,113	—76,887	—55,257	—21,630

## ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE.

## A.—Excise: District Executive Establishment :

## A. 1.—District Establishments :

A. 1 (1).—Pay of Officers . . .	5,140	5,111	—29	..	—29
A. 1 (2).—Pay of Establishments . . .	42,576	44,787	+2,211	+2,231	—20
Provision for frontier and excise special pay wrongly made under A. 1 (3).					
A. 1 (3).—Other Charges . . .	33,477	31,043	—2,429	—2,230	—199
See A. 1 (2).					

## A. 2.—Bonded Warehouse Establishment :

A. 2 (1).—Pay of Establishments . . .	5,233	5,437	+204	+25	+179
A. 2 (2).—Other Charges . . .	950	1,374	+424	+615	—191
Under travelling allowance for transfers.					

(a) Sanctioned on 26th March.

ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE—*concl'd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	Net reappro- pation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
A. 2 (3).—Compensations . . . . .	15,000	15,000	..	..	..
A. 3.—Cost of Opium Supplied to Excise Department . . . . .	57,624	60,993	+3,369	—534	+3,903
Advance supply of an indent for 1931-32.					
A. 4.—Charges paid to Punjab Government for loss of still head duty . . . . .	4,07,000	4,07,000	..	..	..
A. 5.—Charges paid to United Provinces Government for loss of still head duty . . . . .	40,000	40,000	..	..	..
<b>B.—Stamps:</b>					
B. 1.—Pay of Establishments . . . . .	960	845	—115	—107	—8
B. 2.—Other Charges:					
<i>Non-voted</i> . . . . .	15,000	12,420	—2,580	—3,000	+420
Decreased sale of stamps owing to disturbances.					
Voted . . . . .	8,040	4,261	—3,779	—2,000	—1,779
Decreased sale of stamps due to disturbances: under revised stamp rules only 5 months' supply to be kept in place of 9.					
<b>C.—Registration:</b>					
C. 1.—Pay of Establishments . . . . .	9,000	8,970	—30	—60	+30
C. 2.—Other Charges . . . . .	6,000	5,437	—563	—326	—237
<b>Totals</b> { <i>Non-voted</i> . . . . .					
Voted . . . . .	6,31,000	6,30,263	—737	—2,386	+1,649

## ACCOUNT IV.—OTHER EXPENDITURE FINANCED FROM ORDINARY REVENUES.

**A.—Irrigation Works: Works for which neither Capital nor Revenue Accounts are kept—In Charge of Civil Officers:**

A. 2.—Pay of Officers . . . . .	1,032	+1,032	+1,032	..
---------------------------------	-------	--------	--------	----

Due to no provision for the establishment under the control of the Deputy Commissioners for the civil canals having been made in the original budget, through some confusion connected with the transfer of civil canals to the Irrigation Department.

A. 3.—Pay of Establishments . . . . .	8,813	+8,813	+9,211	—398
---------------------------------------	-------	--------	--------	------

See A.-2.

A. 4.—Other Charges . . . . .	5,065	+5,065	+5,314	—249
-------------------------------	-------	--------	--------	------

See A.-2.

A. 5.—Grants-in-aid . . . . .	20,000	+20,000	+20,000	..
-------------------------------	--------	---------	---------	----

Payments of grants-in-aid to the Peshawar District Canal Clearance Fund for carrying out urgent irrigation works damaged by floods. Again due to confusion in effecting the transfer of civil canals.

Total . . . . .	34,910	+34,910	+35,557	—647
-----------------	--------	---------	---------	------

## ACCOUNT V.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Chief Commissioner :</b>					
A. 1.— <i>Salary of the Chief Commissioner</i> . . . . .	66,000	89,874	+23,874	+24,126	—252
A temporary post of Deputy Chief Commissioner was created.					
A. 2.— <i>Fixed Travelling Allowance</i> . . . . .	3,000	3,273	+273	+273	..
A. 3.— <i>Sumptuary Allowance</i> . . . . .	6,000	6,000	..	..	..
A. 5.—Staff and Household :					
A. 5 (1).—Pay of Officers :					
<i>Non-voted</i> . . . . .	10,350	10,278	—72	—76	+4
<i>Voted</i> . . . . .	13,960	10,909	—3,051	—39	—3,012
Changes in incumbents.					
A. 5 (2).—Pay of Establishments	11,580	8,207	—3,373	—3,239	—134
A. 5 (3).—Other Charges . . . . .					
<i>Non-voted</i> . . . . .	2,300	2,831	+531	+1,319	—788
Under cost of passages.					
<i>Voted</i> . . . . .	15,100	10,547	—4,553	—1,951	—2,602
Mainly postponement of move to Nathiagali (Rs. 3,019).					
A. 5 (4) <i>Grants-in-aid, Contributions, etc.</i> . . . . .	..	510	+510	+510	..
Unanticipated passage contribution.					
A. 6.— <i>Tour expenses</i> . . . . .	30,500	26,334	—4,166	—8,676	+4,510
Less touring.					
<b>B.—Secretariat :</b>					
B. 1.—Pay of Officers :					
<i>Non-voted</i> . . . . .	37,600	33,654	—3,946	—3,946	..
Changes of personnel.					
<i>Voted</i> . . . . .	18,130	16,059	—2,071	..	—2,071
B. 2.—Pay of Establishments . . . . .	96,790	98,377	+1,587	+1,772	—185
Under temporary establishment owing to disturbances.					
B. 3.—Allowances, Honoraria, etc. :					
<i>Non-voted</i> . . . . .	2,000	4,559	+2,559	+2,560	—1
Cost of passages.					
<i>Voted</i> . . . . .	10,560	7,712	—2,848	—2,812	—36
Mainly postponement of move to Nathiagali (Rs. 6,187), counterbalanced by payments of honoraria to staff for additional work (Rs. 3,539).					
B. 4.—Supplies and services and contingencies . . . . .					
O. . . . .	47,220				
S. (a) 25,000 } . . . . .	72,220	99,626	+27,406	+27,230	+176
Under postage and telegrams owing to disturbances.					
B. 5.— <i>Grants-in-aid, contributions, etc.</i> . . . . .	..	346	+346	+346	..
<b>C.—Local Fund Audit Charges paid to the Audit Department</b> . . . . .	10,000	12,653	+2,653	+2,623	+30
Under-estimated.					

(a) Voted on 18th February.

ACCOUNT V.—GENERAL ADMINISTRATION—*concl'd.*

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted. + or —. Rs.
<b>D.—Revenue Commissioner :</b>					
<b>D. 1.—Pay of Officers :</b>					
<i>Non-voted</i> . . . . .	36,000	32,745	—3,255	—3,042	—213
Voted . . . . .	16,800	22,175	+5,375	+5,400	—25
An officer was appointed in connection with the reforms.					
D. 2.—Pay of Establishments . . . . .	78,740	76,252	—2,488	—2,250	—1,238
<b>D. 3.—Other Charges:</b>					
<i>Non-voted</i> . . . . .	5,200	5,436	+236	+439	—203
Voted . . . . .	33,260	27,184	—6,076	—500	—5,276
Move to Nathiagali postponed owing to disturbances.					
<b>E.—District Establishment :</b>					
<b>E. 1.—Pay of officers :</b>					
<i>Non-voted</i> O. 2,35,250 } S.(b) —9,000 }	2,26,250	2,04,798	—21,452	—21,689	+237
Mainly changes of personnel.					
Voted . . . . .	1,69,350	1,68,477	—873	+3,384	—4,257
E. 2.—Pay of General Establishments . . . . .	2,44,309	2,40,405	—3,904	—2,374	—1,530
E. 3.—Pay of Treasury establishments . . . . .	49,153	47,210	—1,943	—1,570	—373
E. 4.—Pay of Sub-Divisional Establishments . . . . .	1,69,542	1,77,508	+7,966	+10,969	—3,003
Under temporary establishment for collection of land revenue and destruction of locusts.					
E. 5.—Pay of Other Establishments . . . . .	42,978	40,689	—2,289	+510	—2,799
E. 6.—Travelling Allowances :					
<i>Non-voted</i> . . . . .	27,000	22,696	—4,304	—2,699	—1,605
Reduction in mileage rates.					
Voted . . . . .	77,000	77,074	+74	—1,000	+1,074
E. 7.—Other Allowances, Honorary, etc. :					
<i>Non-voted</i> . . . . .	10,400	14,456	+4,056	..	+4,056
Debits were raised for cost of passages after the close of the year.					
Voted . . . . .	81,820	80,125	—1,695	—68	—1,627
E. 8.—Supplies and Services . . . . .	3,530	3,596	+66	+204	—138
E. 9.—Contract Contingencies . . . . .	1,34,930	1,27,454	—7,476	—1,487	—5,989
Economy.					
E. 10.—Other Contingencies . . . . .	54,248	51,473	—2,775	—1,415	—1,360
Economy.					
E. 11.—Grants-in-aid, Contributions, etc. . . . .	2,400	1,050	—1,350	—1,350	..
Fewer transfers of officers from other Provinces.					
<b>F.—Miscellaneous Discretionary Grants by Heads of Provinces, etc. . . . .</b>	10,000	5,360	—4,640	..	—4,640
Fewer applications for grants were received.					
<b>Totals</b> . . . . .					
{ <i>Non-voted</i> . . . . .	4,65,000	4,58,840	—6,160	—11,905	+5,745
{ Voted . . . . .	14,14,000	14,09,072	—4,928	+34,087	—39,015

## ACCOUNT VI.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Law Officers (Fees to Pleaders and Other Charges)</b>	40,000	63,816	+23,816	+26,308	—2,492
Appointment of additional public prosecutor for special representation in the Suleman Enquiry Committee and other political cases and also increase in criminal sessions cases and appeals.					
<b>B.—Judicial Commissioner :</b>					
<b>B. 1.—Pay of Officers :</b>					
<i>Non-voted</i>	75,000	33,000	—36,000	..	—36,000
Provision for a voted officer wrongly made as non-voted. The mistake came to notice after close of the year.					
Voted	8,654	42,690	+34,036	—1,964	+36,000
See B. 1.—non-voted.					
<b>B. 2.—Pay of Establishments</b>	40,026	40,008	—18	..	—18
<b>B. 3.—Other Charges :</b>					
<i>Non-voted</i>	1,000	648	—352	—77	—275
Voted	13,520	10,703	—2,817	—2,989	+172
Economy.					
<b>C.—Civil and Sessions Courts :</b>					
<b>C. 1.—Pay of Officers :</b>					
<i>Non-voted O.</i>	55,300				
<i>S. (c)</i>	—4,000	51,300	50,369	—931	—792
Voted	1,48,002	1,47,990	—12	—12	..
<b>C. 2.—Pay of Establishments</b>	1,67,828	1,66,486	—1,342	—748	—594
<b>C. 3.—Allowances, Honoraria, etc. :</b>					
<i>Non-voted</i>	1,700	7,913	+6,213	+6,341	—123
Cost of passages for certain officers was not provided.					
Voted	28,176	28,751	+575	+995	—420
<b>C. 4.—Contingencies</b>	25,794	23,692	—2,102	—1,760	—352
Economy.					
<b>C. 5.—Grants in-aid, Contributions, etc.</b>	..	551	+551	+600	—49
<b>D.—Criminal Courts :</b>					
<b>D. 1.—Pay of Establishments</b>	20,925	20,584	—341	..	—341
<b>D. 2.—Section Writing Charges</b>	26,000	25,813	—187	—44	—143
<b>D. 3.—Allowances, Honoraria, etc.</b>	7,000	8,817	+1,817	+2,481	—664
Services of the Examiner of Questioned Documents were requisitioned oftener.					
<b>D. 4.—Diet and Road Money of Witnesses</b>	66,000	73,260	+7,260	+7,550	—290
Increase in number of criminal cases.					
<b>D. 5.—Expenses of Jirgas</b>	38,600	32,481	—6,119	—5,525	—594
Fewer jirgas were summoned owing to disturbances.					
<b>D. 6.—Contract Contingencies</b>	2,475	2,461	—14	..	—14
Totals { <i>Non-voted</i>	1,29,000	98,481	—30,519	+6,072	—36,591
{ Voted	6,33,000	6,87,752	+54,752	+24,302	+39,250

(c) Sanctioned on 26th March.

## ACCOUNT VII.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surren- der. Rs.	Remainder un- adjusted + or — Rs.
<b>A.—Jails :</b>					
A. 1.—Pay of Officers :					
<i>Non-voted</i> . . . . .	1,000	3,050	+2,050	+2,119	—69
Under leave salary.					
Voted . . . . .	29,090	28,320	—770	—712	—58
A. 2.—Pay of Establishments . . . . .	1,94,632	1,97,888	+3,256	+4,200	—944
Additional staff entertained owing to disturbances.					
A. 3.—Allowances, Honoraria, etc.					
<i>Non-voted</i> . . . . .	1	1	+1	..	+1
Voted . . . . .	12,566	8,482	—4,084	—2,808	—1,276
Mainly fewer transfers among the Jail staff, reduction in the rates of travelling allowance and low prices of food grains.					
A. 4.—Dietary Charges . . . . .	2,91,350	2,95,902	+4,552	+5,040	—488
Increase in jail population.					
A. 5.—Other Supplies . . . . .	2,06,950	2,20,550	+13,600	+9,839	+3,761
Increase in Jail population owing to disturbances.					
A. 6.—Contingencies . . . . .	22,412	23,149	+737	+1,70	
A. 7.—Charges paid to other Governments for mainte- nance of prisoners . . . . .	20,000	11,717	—8,283	—8,006	—277
Reduction in number of prisoners in Jails of other Provinces.					
A. 8.— <i>Deduct</i> —Cost of convict labour supplied to Jail Press . . . . .	—14,000	—14,000	..	..	..
<b>B.—Jail Manufacture :</b>					
B. 1.—Pay of Establishments . . . . .	180	180	..	..	..
B. 2.—Other Charges . . . . .	1,09,820	82,987	—26,833	—18,209	—8,624
Less factory operations.					
Totals { <i>Non-voted</i> . . . . .	1,000	3,051	+2,051	+2,119	—68
{ Gross . . . . .	8,87,000	8,69,175	—17,825	—8,950	—8,875
{ Voted . { Deductions . . . . .	—14,000	—14,000	..	..	..
{ Net . . . . .	8,73,000	8,55,175	—17,825	—8,950	—8,875

## ACCOUNT VIII.—POLICE.

## A.—Superintendence :

A. 1.—Pay of Officers : . . . . .	45,200	56,402	+11,202	+11,202	..
Under leave salary.					
A. 2.—Pay of Establishments . . . . .	24,031	22,996	—1,035	—1,000	—35
A. 3.—Other Charges :					
<i>Non-voted</i> . . . . .	3,000	3,591	+591	+600	—9
Cost of charger and saddlery for an officer.					
Voted O. . . . .	45,585				
S. (d) . . . . .	4,000	49,585	52,523	+2,938	—1,012
Due to disturbances. The reduction in column 5 was due to misunderstanding.					
A. 4.— <i>Grants-in-aid, Contribu-     tions, etc.</i> . . . . .	1,800	1,728	—72	—50	—22

(d) Voted on 18th February.

ACCOUNT VIII.—POLICE—*contd.*

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappropri- ation or surrender. Rs.	Remainder un- adjusted. + or — Rs.
<b>B.—District Executive Police—District Police :</b>					
<b>B. 1.—Pay of Officers :</b>					
Non-voted O. 1,25,600 } S. (e) 10,400 }	1,36,000	1,35,079	—921	+105	—1,026
Voted . . . . .	68,600	64,855	—3,745	..	—3,745
B. 2.—Police Force } O. 18,45,000	19,54,000	20,53,289	+99,289	+1,59,260	—59,971
B. 3.—Mounted Police }					
B. 4.—Office Estab- lishment S. } (d) 1,09,000					
Under temporary police connected with civil disturbances. The reappropriation of Rs. 40,000 (included in Rs. 1,59,260) was made on 31st March under some misunderstanding.					
<b>B. 5.—Travelling Allowance .</b>					
Non-voted O. 15,000 } S. (e) 5,000 }	20,000	18,641	—1,359	—950	—409
Voted O. 23,000 } S. (d) 25,000 }	1,8,000	1,09,913	+1,913	+2,008	—95
<b>B. 6.—Other Allowances, and Honoraria, etc.:</b>					
Non-voted . . . . .	4,000	3,662	—338	—200	—138
Voted O. 2,15,452 } S. (d) 72,000 }	2,87,452	2,63,442	—24,010	—22,333	—1,677
Low prices of staple food grains.					
<b>B. 7.—Clothing</b>					
O. 1,20,280 } S. (d) 57,000 }	1,77,280	1,79,523	+2,243	+1,555	+688
<b>B. 8.—Arms and Ammunition</b>					
	75,000	74,891	—109	—1,500	+1,391
<b>B. 9.—Other Supplies and Services :</b>					
Non-voted . . . . .	2,000	1,600	—400	—400	—
Voted O. 29,932 } S. (d) 39,000 }	68,932	63,892	—5,040	—6,031	+991
Mainly to non-utilisation in full of the supplementary grant for beds and boxes on account of late receipt of sanction.					
<b>B. 10.—Contingencies</b>					
O. 1,21,493 } S. (d) 25,000 }	1,46,493	1,32,378	—14,115	—14,116	+1
Partly to economy.					
<b>B. 11.—Grants-in-aid, Contribu- tions, etc. . . . .</b>					
	9,600	8,698	—902	—550	—352
<b>B. 12.—Police Force . . . . .</b>					
	4,548	4,126	—422	—250	—172
<b>B. 14.—Other Allowances, Ho- noraria, etc. . . . .</b>					
	230	49	—181	—150	—31
<b>B. 15.—Supplies and Services . . . . .</b>					
	315	315	..	..	..
<b>B. 16.—Contingencies . . . . .</b>					
	455	453	—2	..	—2
<b>B. 17.—Deduct—Establishment Charges, etc. reco- vered from other Govern- ments, Departments, etc., Posts and Telegraphs) . . . . .</b>					
	—3,400	—3,417	—17	..	—17

(e) Sanctioned on 32nd January.

(d) Voted on 18th February.

ACCOUNT VIII.—POLICE—*concl'd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Railway Police:</b>					
C. 1.—Pay of Officers . . .	7,900	7,261	—639	..	—639
C. 2.—Pay of Establishments .	73,496	69,267	—4,229	—3,600	—629
C. 3.—Allowances, Honoraria, etc. . . . .	9,050	8,251	—799	—258	—541
C. 4.—Supplies and Services, and Contingencies . . .	19,300	18,999	—301	—230	—71
<b>D.—Police Training School:</b>					
D. 1.—Establishment Charges paid to other Governments, Departments, etc. . . .	11,550	14,570	+3,000	+3,000	—
Increased number of students sent for training.					
<b>E.—Criminal Investigation Department:</b>					
E. 1.—Pay of Officers:					
Non-voted O. 20,400 } S. (e) 9,100 }	29,500	29,608	+108	+177	—69
Voted O. 8,800 } S. (d) 4,000 }	12,800	12,749	—51	..	—51
E. 3.—Office Establishment :					
O. 63,880 } S. (d) 11,000 }	74,880	71,720	—3,160	—580	—2,580
E. 4.—Allowances, Honoraria, etc. :					
Non-voted O. 1,500 } S. (e) 2,500 }	4,000	2,517	—1,483	—100	—1,383
Partly to less touring (Rs. 600).					
Voted O. 17,660 } S. (d) 6,000 }	23,660	23,948	+288	+1,102	—814
E. 5.—Grants-in-aid, Contribu- tions, etc. :	900	802	—98	..	—98
E. 6.—Secret Charges . . .	1,000	5,489	+4,489	+4,500	—11
Due to disturbances.					
E. 7.—Other Charges:					
Non-voted . . . . .	..	600	+600	+600	..
Cost of charger and saddlery for an officer.					
Voted . . . . .	5,193	5,780	+587	+635	—48
<b>F.—Cattle Pounds . . . . .</b>	3,150	3,139	—11	..	—11
<b>G.—Miscellaneous . . . . .</b>	1,500	1,516	+16	..	+16
<b>Totals</b> { Non-voted . . . . .	2,56,000	2,62,928	+6,928	+10,434	—3,506
{ Voted { Gross . . . . .	32,08,400	32,65,314	+56,914	+1,21,000	—64,086
{ Deductions . . . . .	—3,400	—3,417	—17	..	—17
{ Net . . . . .	32,05,000	32,61,897	+56,897	+1,21,000	—64,103

(d) Voted on 18th February.

(e) Sanctioned on 22nd January.



## ACCOUNT IX.—ECCLESIASTICAL—(ALL NON-VOTED).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess or Saving.	Net reappropriation or surrender.	Remainder unadjusted or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Ecclesiastical Establishments :</b>					
<i>A. 1.—Church of England :</i>					
<i>A. 1. (1).—Pay of Officers</i>	58,224	58,570	+346	+221	+125
<i>A. 1. (2).—Pay of Establishments</i>	900	1,211	+311	+311	..
Pay of 2 inferior servants wrongly provided under A. 1. (3).					
<i>A. 1. (3).—Other Charges</i>	21,700	23,587	—1,113	—732	—581
<i>A. 2.—Church of Scotland :</i>					
<i>A. 2 (1).—Pay of Establishments</i>	346	521	+185	+192	—7
Pay of chowkidars erroneously provided under A. 2. (2).					
<i>A. 2 (2).—Other Charges</i>	904	581	—323	—192	—131
See A. 2 (1).					
<i>A. 3.—Church of Rome :</i>					
<i>A. 3 (1).—Pay of Establishments</i>	708	708	..	..	..
<i>A. 3 (2).—Other Charges</i>	292	280	—12	..	—12
<b>B.—Cemetery Establishment</b>	4,936	4,820	—116	..	—116
<b>Total</b>	<b>91,000</b>	<b>90,278</b>	<b>—722</b>	<b>..</b>	<b>—722</b>

## ACCOUNT X.—POLITICAL—(ALL NON-VOTED).

<b>A.—Political Agents :</b>						
<b>A. 1. Pay of Officers</b>	2,27,580	2,47,063	+19,483	+19,308	<b>+175</b>	
Mainly connected with temporary appointments of officers on special duty.						
<b>A. 2.—Pay of Establishments</b>						
O. 2,55,144	}	2,52,349	2,36,409	—15,940	—16,298	<b>+358</b>
S. (a)—2,795						
Mainly non-entertainment of treasury establishment at Razmak (Rs. 7,628).						
<b>A. 3.—Allowances, Honoraria, etc.—</b>						
O. 1,09,237	}	1,17,654	1,32,153	+14,479	+13,986	<b>+493</b>
S. (b) 8,417						
Increased touring due to disturbances (Rs. 17,307).						
<b>A. 4.—Supplies and Services</b>						
O. 1,54,062	}	2,41,733	1,88,836	—52,897	—49,222	<b>—3,675</b>
S. (c) 1,17,671						
Mainly because compensations to Tori Khels were not paid (Rs. 50,000).						
<b>A. 5.—Secret Expenses—</b>						
O. 22,260	}	32,760	34,252	+1,492	+2,259	<b>—767</b>
S. (d) 10,500						
Due to disturbances.						
<b>A. 6.—Contingencies</b>						
O. 1,50,543	}	1,63,513	1,54,102	—9,411	—13,739	<b>—3,180</b>
S. (e) 13,000						

In Secret Western Agency because of disturbances.

(a) sanctioned on 14th Nov. 1900, Rs. 2,795.

(b) sanctioned on 14th Nov. 1900, Rs. 8,417. (c) sanctioned on 14th Nov. 1900, Rs. 1,17,671. (d) sanctioned on 14th Nov. 1900, Rs. 10,500. (e) sanctioned on 14th Nov. 1900, Rs. 13,000.

## ACCOUNT X.—POLITICAL—(ALL NON-VOTED)—(concld.)

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess Saving—	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Political Agents—concld</b>					
<b>A. 7.—Grants-in-aid, Contributions, etc.</b>					
O. 3,000 }					
S. (f) 52,000 }	55,000	48,378	—6,622	—8,064	+1,442
Non-utilisation in full of provision for a grant to the Wab of Swat for the construction of a bridge at Balambat (Rs. 44,570) counterbalanced by an expenditure on the Kazaghat Road (Rs. 38,209).					
A. 8.—Works . . . . .	43,274	36,513	—6,761	—14,618	+7,857
<b>B.—Medical Establishment in Agencies :</b>					
B. 1.—Pay of Officers . . . . .	47,086	42,008	—3,078	—3,500	+422
Change of personnel.					
B. 2.—Pay of Establishments . . . . .	39,149	41,466	+2,317	+1,722	+595
A civil dispensary was opened at Wana (Rs. 1,500).					
B. 3.—Allowances, Honoraria, etc. . . . .	9,555	14,999	+5,444	+5,009	+435
Travelling allowance of an agency surgeon wrongly provided under B. 3. (3).—Account XI (Rs. 3,000).					
B. 4.—Supplies and Services . . . . .	34,300	34,212	—88	+677	—765
B. 5.—Contingencies . . . . .	19,810	20,062	+252	+498	—246
B. 6.—Grants-in-aid, contributions, etc. . . . .				+1,148	—1,148
Owing to confirmation of the officer, the reappropriation proved unnecessary.					
B. 7.—Works . . . . .		12,100	+12,100		+12,100
Provision connected with Civil Hospital, Miranshah wrongly made under G. 3.					
<b>C.—Allowances to Frontier Tribes—</b>					
O. 8,22,000 }					
S. (g) 23,000 }	8,45,000	7,00,773	—1,44,227	—3,506	—1,40,721
Mainly to non-payment of allowances to Afridis and other frontier tribes owing to disturbances on their borders (Rs. 1,38,000).					
<b>D.—Political Subsidies . . . . .</b>	42,000	42,000			
<b>E.—Entertainment Charges</b>					
O. 3,58,000 }					
S. (h) 1,17,750 }	4,75,750	5,92,729	+1,16,979	+96,750	+20,229
Due to disturbances.					
<b>F.—Refugees and State Prisoners and</b>					
<b>Kabul Refugees . . . . .</b>	8,000	10,141	+2,141	—1,448	+3,589
Maintenance and repatriation charges of foreign refugees for 1922-23 adjusted.					
<b>G.—Miscellaneous :</b>					
G. 1.—Pay of Officers . . . . .	7,577	15,261	+7,684	+6,621	+1,066
An additional Assistant Political Agent was appointed.					
G. 2.—Pay of Establishments—					
O. 3,476 }					
S. (i) —1,700 }	30,976	30,391	—585	—471	—114
G. 3.—Other Charges . . . . .	3,86,112	3,05,561	—80,551	—28,185	—52,363
Non-utilisation of provision for extension of Civil Hospital at Miranshah (Rs. 63,400) ; also Jajji Tur Commission not having met because of the disturbances (Rs. 17,500).					
G. 4.—Forest Conservancy in Agencies :					
G. 4. (1).—Pay of Officers . . . . .	27,390	13,125	—14,265	—16,460	+2,195
Late appointment of the Conservator of Forests at Chitral owing to disturbances.					
G. 4. (2).—Pay of Establishments . . . . .	27,557	16,552	—11,005	—7,016	—3,989
Forest operations in Waziristan postponed owing to disturbances.					
G. 4. (3).—Other charges . . . . .	30,688	13,310	—17,378	—16,237	—1,141
See G. 4. (2).					
<b>Total . . . . .</b>	<b>31,62,813</b>	<b>30,02,352</b>	<b>—1,60,461</b>	<b>—3,398</b>	<b>—1,57,153</b>

(f) Sanctioned on 17th February.

(g) Sanctioned on 9th February.

(h) Sanctioned on 23rd February, Rs. 1,13,450, and 11th March, Rs. 4,500.

(i) Sanctioned on 16th March.

## ACCOUNT XI.—FRONTIER WATCH AND WARD—(ALL NON-VOTED).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Frontier Constabulary and Militia :</i>					
A. 1 (1).—Pay of Commandant and Other Officers . . . . .	1,81,985	1,89,481	+7,496	+8,000	—504
Under leave salary.					
A. 1 (2).—Police Force . . . . .	9,62,064	9,73,979	+11,915	+12,000	—85
Two extra platoons were entertained.					
A. 1 (3).—Mounted Force . . . . .	2,60,182	2,31,722	—25,460	—24,200	—1,260
Mainly reduction in mounted infantry horses (Rs. 18,000).					
A. 1 (4).—Office Establishment . . . . .	58,516	58,415	—101	—45	—56
A. 1 (5).—Travelling Allowance . . . . .	30,000	31,528	+1,528	+2,000	—472
Due to disturbances.					
A. 1 (6).—Ration Allowance . . . . .	3,45,264	3,42,331	—2,933	—1,000	—1,933
A. 1 (7).—Other Allowances, Honoraria, etc. . . . .	33,880	19,783	—14,097	—14,000	—97
Mainly low prices of staple food grains.					
A. 1 (8).—Clothing . . . . .	1,13,232	1,13,166	—66	+938	—1,004
A. 1 (9).—Arms and Ammunition : O. . . . . 90,000 } S.(a) . . . . . 26,000 }	1,16,000	1,12,053	—3,947	..	—3,947
A. 1 (10).—Other Supplies and Services . . . . .	1,23,433	1,26,077	+2,644	+7,140	—4,496
A. 1 (11).—Contingencies . . . . .	63,378	57,099	—6,279	—2,778	—3,501
Economy.					
A. 1 (12).—Grants-in-aid, Contribution, etc. . . . .	19,728	9,403	—10,325	—6,000	—4,325
Cost of training of men in army courses of instructions was reduced from Rs. 1,353 to Rs. 439 per head.					
<i>A. 2.—South Waziristan, Scouts</i>					
A. 2 (1).—Pay of Officers . . . . .	1,86,700	1,75,718	—10,982	—7,320	—3,662
Leave salary adjusted by Military Department.					
A. 2 (2).—Pay of Establishments . . . . .	9,08,053	9,11,454	+3,401	+2,152	+1,249
A. 2 (3).—Allowances, Honoraria, etc. . . . .	3,66,638	3,57,032	—9,606	—10,152	+546
Low prices of staple food grains.					
A. 2 (4).—Supplies and Services— O. . . . . 3,98,404 } S.(a) . . . . . 62,200 }	4,60,604	4,94,619	+34,015	+8,600	+25,415
Mainly under transport charges and ammunition because of disturbances (Rs. 26,000).					
A. 2 (5).—Contingencies . . . . .	40,580	40,132	—448	—600	+152
A. 2 (6).—Grants-in-aid, Contributions, etc. . . . .	18,857	11,410	—7,447	+196	—7,643
See A. 1. (12).					

## ACCOUNT XI.—FRONTIER WATCH AND WARD.—(ALL NON-VOTED)—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Frontier Constabulary and Militia—contd.</b>					
<b>A. 3.—Chitral Scouts :</b>					
A. 3 (1).—Pay of Officers . . . . .	26,880	26,880	..	..	..
A. 3 (2).—Pay of Establishments . . . . .	18,124	18,026	—98	—200	+102
A. 3 (3).—Allowances, Honoraria, etc. . . . .	16,195	18,481	+2,286	+1,640	+646
Payment of allowance in aid of the officers' mess at Chitral.					
A. 3 (4).—Supplies and Services . . . . .	14,462	14,862	+400	—1,440	+1,840
A. 3 (5).—Contingencies . . . . .	3,000	2,999	—1	..	—1
A. 3 (6).—Grants-in-aid, Contributions, etc. . . . .	1,200	1,207	+7	+7	..
<b>A. 4.—Charges for Levies :</b>					
A. 4 (1).—Pay of Officers					
O. 13,800 }	15,480	13,222	—2,258	+602	—2,860
S. (b) 1,680 }					
Over-estimating.					
A. 4 (2).—Pay of Establishments.					
O. 27,33,446 }	29,52,574	29,27,258	—25,316	—9,708	—15,608
S. (c) 2,19,128 }					
A. 4 (3).—Allowances, Honoraria, etc.					
O. 39,070 }	64,664	67,568	+3,204	+1,734	+1,470
S. (d) 25,594 }					
A. 4 (4).—Supplies and Services.					
O. 14,652 }	14,147	5,856	—8,291	+2,273	—10,564
S. (e) —505 }					
Expenditure of Rs. 7,775 relating to this sub-head wrongly recorded under A. 1 (9). The mistake came to notice too late to admit of necessary correction.					
A. 4 (5).—Contingencies.					
O. 1,30,796 }	1,31,357	1,32,442	+1,105	—436	+1,541
S. (f) 541 }					
A. 4 (6).—Delect—Establishment Charges, etc., recovered from other Governments, Departments, etc. . . . .	—70,720	—70,720	..	..	..

(b) Sanctioned on 9th February.

(c) Sanctioned on 27th January, Rs. 31,639; 31st January, Rs. 14,928; 3rd February, Rs. 59,568; 9th February, Rs. 92,720; 5th March, Rs. 20,693; and 19th March,—Rs. 420.

(d) Sanctioned on 3rd February, Rs. 800; and 9th February, Rs. 24,794.

(e) Sanctioned on 19th February.

(f) Sanctioned on 3rd February, Rs. 121; and 19th March, Rs. 420.

## ACCOUNT XI.—FRONTIER WATCH AND WARD (ALL NON-VOTED).—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Frontier Constabulary and Militia—contd.</b>					
<b>A. 5.—Kurram Militia:</b>					
A. 5 (1).—Pay of Officers . . . . .	68,360	75,234	+6,874	+7,320	—446
Appointment of an additional officer for Kurram Militia.					
A. 5 (2).—Pay of Establishments					
O. 3,40,523 }	4,06,927	4,04,865	—2,062	—600	—1,462
S. (g) 66,404 }					
A. 5 (3).—Allowances, Honoraria, etc. . . . .					
O. 1,45,711 }	1,64,590	1,58,876	—5,714	—6,589	+876
S. (h) 18,879 }					
Provision for clothing for temporary platoons wrongly made by the Government of India under this sub-head instead of under A. 5. (4).					
A. 5 (4).—Supplies and Services . . . . .					
O. 1,43,285 }	1,94,275	2,34,023	+39,748	+7,039	+32,700
S. (i) 50,990 }					
See A. 5. (3); also increased expenditure on arms and ammunition because of disturbances (Rs. 30,000).					
A. 5 (5).—Contingencies . . . . .	12,800	14,412	+1,612	+600	+1,012
Is the result of the disturbances.					
A. 5 (6).—Grants-in-aid, Contributions, etc. . . . .	14,800	12,237	—2,563	+607	—3,170
See A. 1. (12).					
<b>A. 6.—Tochi Scouts:</b>					
A. 6 (1).—Pay of Officers . . . . .					
O. 1,65,000 }	1,60,000	1,57,365	—2,635	—1,486	—1,149
S. (j)—5,000 }					
A. 6 (2).—Pay of Establishments . . . . .	7,14,268	7,03,186	—11,082	—10,000	—1,082
Pay of Deputy Assistant Engineer, Wireless, wrongly provided here instead of under A. 6. (1).					
A. 6 (3).—Allowances, Honoraria, etc. . . . .	2,67,940	2,50,937	—17,003	—19,250	+2,247
Low prices of staple food grains.					
A. 6 (4).—Supplies and Services . . . . .					
O. 2,99,274 }	3,19,074	3,98,035	+78,961	+48,000	+30,961
S. (j) 19,800 }					
Partly to replacement of condemned rifles (Rs. 20,000), and partly to replacement of the generating set at Miranshah and to maintenance and up-keep of water supply and electric plant at Dosali (Rs. 58,961).					
A. 6 (5).—Contingencies . . . . .	30,040	29,824	—216	..	—216
A. 6 (6).—Grants-in-aid Contributions, etc. . . . .	14,200	10,766	—3,434	—1,433	—2,001
See A. 1 (12).					
<b>A. 7.—Frontier Constabulary Reserve.</b>					
A. 7 (1).—Pay of Establishments . . . . .		6,526	+6,526	+7,200	—674
Under a misconception no provision was made.					
A. 7. (2).—Other charges . . . . .		4,450	+4,450	+4,800	—350
See A. 7. (1).					

(g) Sanctioned on 7th February. Rs. 32,424; and 9th February, Rs. 33,980.

(h) Sanctioned on 7th February.

(i) Sanctioned on 7th February, Rs. 9,960; and 24th February, Rs. 41,000.

(j) Sanctioned on 24th February.

## ACCOUNT XI.—FRONTIER WATCH AND WARD.—(ALL NON-VOTED)—concl'd.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
--------------------------	------------------------------	-----------------------------	-----------------------	--	---

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

*B.—Miscellaneous :**B. 1.—Intelligence Bureau :**B. 1 (1).—Pay of Officers :*

O.	8,365 }				
S. (k)	22,151 }	30,516	20,940	—9,576	—80
					—9,496

Non-utilization in full of the supplementary appropriation because of less debits from the Military Department on account of pay of certain officers.

*B. 1 (2).—Police Force and  
Office Establishment .*

17,066	16,420	— 646	—500	—146
--------	--------	-------	------	------

*B. 1 (3).—Other Charges :*

O.	23,983 }				
S. (k)	1,472 }	25,455	24,808	—647	—244
					—403

*B. 2.—Inspecting Officer, Frontier Corps :*

<i>B. 2 (1).—Pay of Officers</i>	25,920	27,434	+1,514	+1,486	+28
----------------------------------	--------	--------	--------	--------	-----

Advance of pay to certain officers in England.

*B. 2 (2).—Pay of Establish-  
ments . . . . .*

11,756	10,970	—786	—776	—10
--------	--------	------	------	-----

*B. 2 (3).—Other Charges :*

O.	10,180 }				
S. (l)	33,700 }	43,880	42,975	—905	+200
					—1,105

*B. 2 (4).—Grants-in-aid, Con-  
tributions, etc. . . . .*

600	565	—35	..	—35
-----	-----	-----	----	-----

*B. 3.—Medical Establishment :**B. 3(1).—Pay of Officers :*

O.	21,900 }				
S.(m)	—5,000 }	16,900	16,732	—168	..
					—168

*B. 3 (2).—Pay of Establish-  
ments . . . . .*

54,407	53,023	—1,384	—1,350	—34
--------	--------	--------	--------	-----

*B. 3 (3).—Allowances, Hono-  
raria, etc. . . . .*

21,789	17,399	—4,390	—3,820	—570
--------	--------	--------	--------	------

See B. 3.—Account X ; also economy.

*B. 3 (4).—Supplies and Ser-  
vices . . . . .*

36,700	38,038	+1,338	+3,870	—2,532
--------	--------	--------	--------	--------

Mainly connected with purchase of a steam disinfecter for a Hospital.

<i>B. 3 (5).—Contingencies</i>	29,334	28,840	—494	—500	+6
--------------------------------	--------	--------	------	------	----

*B. 3. (6).—Grants-in-aid, Con-  
tributions, etc. . . . .*

1,000	491	—509	—500	—9
-------	-----	------	------	----

Passage contribution of only one officer was paid.

<i>Totals . . .</i>	{ Gross	1,02,29,754	1,02,46,874	+ 17,120	+3,397	+13,723
	{ Deductions	—70,720	—70,720	..	..	..
	{ Net	1,01,59,034	1,01,76,154	+17,120	+3,397	+13,723

(k) Sanctioned on 7<sup>th</sup> February.

(l) Sanctioned on 24<sup>th</sup> February.

(m) Sanctioned on 26<sup>th</sup> March.

## ACCOUNT XII.—EDUCATION.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—University—Government Professional Colleges (Training College) :</b>					
A. 1.—Pay of Officers . . .	13,638	12,638	—1,000	—578	—422
A. 2.—Pay of Establishments	14,342	14,214	—128	..	—128
A. 3.—Allowances and Stipends	25,240	25,331	+91	—1,291	+1,382
A. 4.—Purchase of Furniture, Apparatus and Books .	640	530	—110	..	—110
A. 5.—Contingencies . . .	2,800	2,699	—101	..	—101
A. 6.—Establishment Charges paid to other Govern- ments, Departments, etc. . . . .	13,291	9,300	—3,991	—1,974	—2,017
Chiefly to the failure of nominees in the Entrance Examination of the Engineering College, Roorkee.					
<b>B.—University—Grants-in-aid to Non-Government Colleges . . .</b>	1,70,600	1,70,600	..	+612	—612
<b>C.—Secondary—(Government High Schools) :</b>					
C. 1.—Pay of Officers . . .	17,400	15,146	—2,254	—2,119	—135
Leave out of India.					
C. 2.—Pay of Establishments .	1,94,696	1,92,483	—2,213	..	—2,213
C. 3.—Allowances, Honoraria, etc. . . . .	2,300	1,566	—734	..	—734
Under travelling allowance.					
C. 4.—Supplies and Services, and Contingencies . . .	18,014	18,957	+943	+1,088	—145
Under electric, water and house rent charges.					
<b>D.—Grants-in-aid to Non-Government Secondary Schools .</b>	2,70,100	2,70,737	+637	..	+637
<b>E.—Primary :</b>					
E. 1.—Recurring Grants-in-aid to Local Bodies . . .	8,40,047	8,20,857	—19,190	—19,147	—43
Delay in opening of schools.					
E. 2.—Non-Recurring Grants- in-aid to Local Bodies .	2,52,924	2,63,732	+10,808	+13,983	—3,175
Unanticipated grants-in-aid to certain District Boards and Notified Areas.					
<b>F.—Special :</b>					
F. 1.—Government Special Schools :					
F. 1. (1)—Pay of Establish- ments . . . . .	10,645	10,114	—531	+219	—750
F. 1. (2)—Allowance, and Sti- pends . . . . .	14,660	10,137	—4,473	—1,372	—3,101
Under 'stipends' owing to several causes, e.g., late joining, etc.					
F. 1. (3)—Supplies and Services, and Contingencies . . .	4,944	5,200	+256	+184	+72

ACCOUNT XII.—EDUCATION—*concl'd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	Net reappro- priation or sur-ender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>G.—General:</b>					
G. 1.—Direction :					
G. 1 (1).—Pay of Officers :					
<i>Non-voted</i>	21,000	21,000	..	..	..
Voted . . . . .	6,900	6,767	—133	..	—133
G. 1 (2).—Pay of Establish- ments . . . . .	27,559	25,456	—2,103	—1,870	—233
G. 1 (3).—Other Charges :					
<i>Non-voted</i>	3,000	2,352	—648	—860	+212
Partly to less touring.					
Voted . . . . .	13,091	12,123	—968	—261	—707
G. 2.—Inspection :					
G. 2 (1).—Pay of Officers :					
<i>Non-voted</i>	8,675	8,675	..	..	..
Voted . . . . .	34,778	33,382	—1,396	..	—1,396
G. 2 (2).—Pay of Establish- ments . . . . .	33,840	31,645	—2,195	—1,570	—625
G. 2 (3).—Other Charges :					
<i>Non-voted</i>	1,925	2,746	+821	+860	—39
Increased touring.					
Voted . . . . .	24,551	24,550	—1	+1,608	—1,609
G. 3.—Scholarships . . . . .	34,000	43,533	+9,533	+8,510	+1,023
Connected with expansion of female education.					
G. 4.—Miscellaneous . . . . .	5,400	6,829	+1,429	+2,893	—1,464
Mainly to payment of a grant-in-aid to the Boy Scouts Association.					
Totals . { <i>Non-voted</i> . . . . .	52,000	49,919	—2,081	—2,119	+38
Voted . . . . .	20,29,600	20,13,430	—15,570	+1,034	—16,604

## ACCOUNT XIII.—MEDICAL.

## A.—Medical Establishment :

## A. 1.—Pay of Officers :

<i>Non-voted</i>	C. 78,700 }					
S. (a) 14,500 }		93,200	1,00,246	+7,146	+7,150	—4

Mainly change of personnel between voted and non-voted.

Voted . . . . .	30,672	35,674	—998	—1,000	+2
A. 2.—Pay of Establishments	44,460	44,120	—5,450	—5,000	—450

Due to vacancies (Rs. 4,453) and the balance to wrong provision under this head instead of under B. 2.

## A. 3.—Allowances and Con-

tingencies :						
<i>Non-voted</i>	C. 16,466 }	25,666	15,490	—11,664	—11,645	+41
S. (a) 9,500 }						

Provision for passage contribution was wrongly made here instead of under A. 4. (Rs. 9,500).

Voted . . . . .	15,670	13,683	—1,987	—2,000	+13
-----------------	--------	--------	--------	--------	-----

Postponement of move of the Chief Medical Officer's office to Nathiagali.

(a) Sanctioned on 24th February.



ACCOUNT XIII.—MEDICAL—*concl'd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs
<b>A. 4—Grants-in-aid, contributions, etc.</b>	1,00	7,648	+6,448	+7,110	—662
See A. 3. non-voted.					
<b>B.—Hospitals and Dispensaries :</b>					
B. 1.—Pay of Officers . . . . .	41,940	55,091	+13,151	+13,220	—69
Provincialisation of the Lady Reading Hospital, Peshawar (Rs. 9,120) and pay of an Assistant Surgeon holding a dual charge having been provided under A. 1.					
B. 2.—Pay of Establishments . . . . .	51,218	89,110	+37,892	+37,758	+134
Mainly to provincialisation of the Lady Reading Hospital, Peshawar (Rs. 35,426).					
B. 3.—Allowances, Honoraria, etc. . . . .	10,171	12,076	+1,905	+2,580	—675
See B. 2.					
B. 4.—Cost of Medicines and Diet of Patients . . . . .	13,050	41,450	+28,400	+28,700	—300
See B. 2.					
B. 5.—Other Expenses . . . . .	9,050	47,430	+38,380	+39,428	—1,048
See B. 2.					
B. 6.—Grants-in-aid to Hospitals and Dispensaries . . . . .	3,18,009	67,589	—2,50,420	—2,50,420	.
Due mainly to provincialisation of the Lady Reading Hospital, Peshawar (Rs. 1,32,720) and postponement of the construction of the Tuberculosis Sanatorium and Hospital (Rs. 1,21,000.)					
<b>C.—Medical Schools and Colleges . . . . .</b>	50,230	66,604	+16,374	+10,161	+6,213
Increase in number of students getting training in Punjab Medical School and College. Final excess due to the amount recoverable from this Province having been intimated by the Punjab Government after the close of the year.					
<b>Totals . . . . .</b>	<b>Non-voted . . . . .</b>	<b>1,20,000</b>	<b>1,21,990</b>	<b>+1,990</b>	<b>+2,615</b>
	<b>Voted . . . . .</b>	<b>5,95,000</b>	<b>4,72,227</b>	<b>—1,22,773</b>	<b>—1,26,573</b>
					<b>+3,800</b>

## ACCOUNT XIV.—PUBLIC HEALTH.

**A.—Public Health Establishment :****A. 1.—Pay of Officers :**

*Non-voted* . . . . . 15,950 9,343 —6,607 —6,458 —149

Post of the Assistant Director of Public Health held by the Chief Medical Officer as collateral charge for 6 months.

*Voted* . . . . . 14,760 14,400 —360 —360 ..

**A. 2.—Pay of Establishments** 16,140 15,576 —564 —300 —264

**A. 3.—Other Charges :**

*Non-voted* . . . . . 2,050 1,071 —979 —500 —479

Under travelling allowance.

*Voted* . . . . . 9,400 10,375 +975 +978 —3

Due to the purchase of a microscope for Provincial Laboratory.

**B.—Grants-in-aid for Public Health purposes . . . . .**

45,000 43,000 —2,000 —2,000 ..

Wrong provision under this head instead of under B. 6.—Account XIII of a grant of Rs. 3,000 to the Danish Mission Hospital, Mardan, counterbalanced by grant of Rs. 1,000, to a Municipality for anti-malarial measures.

ACCOUNT XIV.—PUBLIC HEALTH—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Expenses in connection with Epidemic Diseases :</b>					
C. 1.—Pay of Officers . . . . .	1,500	39	—1,461	—1,450	—11
Absence of severe epidemic disease.					
C. 2.—Pay of Establishments . . . . .	4,500	2,947	—1,553	—1,500	—53
See C. 1.					
C. 3.—Allowances, Honoraria, etc. . . . .	700	1,410	+710	+760	—50
Increased touring.					
C. 4.—Medical and Other Ex- penses . . . . .	16,000	15,376	—624	—623	—1
C. 5.—Grants-in-aid to District Boards and Municipalities . . . . .	3,000	1,423	—1,577	—1,577	..
See C. 1.					
<b>Totals . . . . .</b>	<b>18,000</b>	<b>10,414</b>	<b>—7,586</b>	<b>—6,958</b>	<b>—628</b>
Non-voted . . . . .	1,11,000	1,04,546	—6,454	—6,072	—382
Voted . . . . .					

## ACCOUNT XV.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, INDUSTRIES AND FAMINE.

## A.—Agriculture—Experimental Farms :

## A. 1.—Pay of Officers :

Non-voted . . . . .	16,000	16,100	+100	+100	..
Voted . . . . .	2,200	2,200	..	+560	—560

The reappropriation for payment of Pushto allowance to an officer remained unutilised owing to his leave out of India.

## A. 2.—Pay of Establishments 16,782 12,261 —4,521 —4,000 —521

Mainly under additional establishment (Rs. 4,000).

A. 3.—Allowances, Honoraria,  
etc.,

Non-voted . . . . .	3,000	3,847	+847	+1,000	—153
---------------------	-------	-------	------	--------	------

Mainly to touring connected with meetings of the Advisory Council of the Board of Agriculture.

Voted . . . . .	3,140	2,323	—817	..	—817
..					

Under travelling allowance.

## A. 4.—Other Expenses . . . . . 48,638 43,333 —5,305 —4,700 —605

Economy.

## A.—Agriculture —Agricultural Department :

Establishment charges payable  
to other Governments,  
Departments, etc.,

..	9,170	+9,170	..	+9,170	
----	-------	--------	----	--------	--

Cost of training of students in the Agricultural College, Lyallpur having been paid to the Punjab Government for the first time.

## B.—Veterinary Charges—

## B. 1.—Superintendent and Establishment, etc. :

## B. 1. (1)—Pay of Officers . . . . . 10,523 7,399 —3,124 —2,960 —164

## B. 1 (2)—Pay of Establishments . . . . . 3,921 3,532 —329 —200 —129

## B. 1 (3)—Allowances, Honoraria, etc. : . . . . .

Non-voted . . . . .	..	110	+110	..	+110
Voted . . . . .	4,872	3,931	—941	—51	—890

Less touring.

## B. 1 (4)—Supplies and Services, and Contingencies 8,000 8,696 +696 —149 +545

Debit for cost of books was received after the close of the year.

ACCOUNT XV.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, INDUSTRIES AND FAMINE.—*concl'd.*

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
B.—Veterinary Charges— <i>cont'd.</i>					
B. 2.—Subordinate Establishments :					
B. 2 (1).—Pay of Establish- ments . . . . .	21,504	20,321	—1,183	—1,000	—183
B. 2 (2).—Allowances, Hono- raria etc. . . . .	5,130	4,921	—209	+200	—409
B. 2 (3).—Supplies and Ser- vices and Contingencies . . . . .	17,450	15,151	—2,299	—1,260	—1,099
Under medicines and equipment for Veterinary Hospitals.					
B. 3.—Grants-in-aid etc. . . . .	7,000	7,000	..	..	..
C.—Public Exhibition and Fairs . . . . .	5,800	2,500	—3,300	—3,203	—97
Postponement of horse and cattle shows owing to disturbances.					
D.—Veterinary Charges—Hospitals and Dispensaries : . . . .	8,000	7,759	—241	..	—241
E.—Veterinary Charges—Breeding Operations . . . . .					
F.—Co-operative Credit :					
F. 1.—Pay of Officers . . . . .	3,550	3,550	..	..	..
F. 2.—Pay of Establishments . . . . .	45,390	35,528	—9,862	—8,662	—1,200
F. 3.—Other Charges . . . . .	20,100	18,852	—1,248	—606	—642
Economy.					
G.—Museum :					
G. 1.—Pay of Establishments . . . . .	3,340	3,372	+32	+32	..
G. 2.—Other Charges . . . . .	1,660	1,629	—31	—32	+1
H.—Provincial Statistics and Other Miscellaneous Departments :					
H. 1.—Provincial Statistics :					
H. 1. (1)—Pay of Establishments . . . . .	1,000	834	—166	..	—166
H. 2.—Other Miscellaneous De- partments . . . . .	2,000	1,828	—172	—114	—58
I.—Industries :					
I. 1.—Pay of Establishments . . . . .	..	114	+114	+114	..
J.—Relief Works—Irrigation Works :					
O. . . . .	25,000	6,713	—18,287	..	—18,287
S. (a) 25,000 . . . . .					

The delay in the opening of test works owing to late receipt of sanction accounts for the savings.

Totals . . . . .	{	Non-voted . . . . .	19,000	20,057	+1,057	+1,100	—43
		Voted . . . . .	2,65,000	2,22,977	—42,023	—25,971	—16,052

(a) Voted on 18th February.

## ACCOUNT XVI.—MISCELLANEOUS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net re-appropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Donations for Charitable Purposes and Charges on account of Euro- pean Vagrants . . . . .	3,400	6,364	+2,964	+4,688	—1,724
Arrear maintenance charges of a lunatic had to be paid to the Punjab Government and increase in number of lunatics in the Mental Hospital, Lahore.					
B.—Grants-in-aid . . . . .	63,500	63,853	+353	+345	+8
C.—Unforeseen charges . . . . .	5,600	..	—5,600	—4,900	—700
Included a reserve of Rs. 5,000 for the regrant of savings in contract grants.					
D.—Irrecoverable temporary loans written off . . . . .	2,000	13,114	+11,114	+12,986	—1,872
Remission of certain irrecoverable tacavi loans.					
E.—Other charges . . . . .	500	460	—40	+1,812	—1,852
The reappropriation was unnecessary.					
Total	75,000	83,791	+ 8,791	+14,931	—6,140

## ACCOUNT XVII.—REDUCTION MADE BY THE LEGISLATIVE ASSEMBLY.

Reduction made by the Legislative As- sembly . . . . .	—100	..	+100	..	+100
The reduction was effected.					

## NOTE.

*Defective control over expenditure.*—The following are some instances of apparently defective control over expenditure under this grant :—

Account and Sub-head.	Original Appropriation.	Expenditure.	Original Excess + Saving —.	Net re-appropriation.
	Rs.	Rs.	Rs.	Rs.
II.—E.—Voted . . . . .	34,000	36,197	+2,197	—2,090
X.—A. 8—Non-voted . . . . .	43,274	36,513	—6,761	—14,618
XI.—A. 6 (4)—Non-voted . . . . .	3,19,074	3,98,035	+78,961	+48,000

## IMPORTANT COMMENTS.

1. *Misappropriation of Record Office Fees.*—A judicial office was the victim of a fraud involving a sum of Rs. 3,118, relating to the fees received for supplying copies of the documents kept in its record room.

These fees are distributed in prescribed proportions among the copyists, the examiner of copies, and Government. The share due to Government is calculated weekly, and remitted to the treasury after a comprehensive check by the clerk of the court. The receipt, granted by the treasury, is also examined and entered in the cash book by that office. A commission of 5 per cent. on the Government share, is paid to the clerk of the court on bills submitted by him periodically to the Accounts Office.

The *modus operandi* of the fraud was simple and consisted in the amounts credited into the treasury being less than the amounts due. In the initial stages of the embezzlement the treasury receipts were altered to agree with the office records, but later on these receipts began to be forged.

The embezzlements continued from 1923 to 1929, and came to light upon the detection by the Accounts Office of some differences between the amounts shown on the 5 per cent. commission bills of the clerk of the court, as credited to Government, and those actually appearing in the treasury cash accounts.

One of the clerks of the office who was responsible for the remission of cash to the treasury was prosecuted and sentenced to 6 years' rigorous imprisonment. Of the total amount embezzled Rs. 374 has been recovered and the balance of Rs. 2,744 written off by the local Administration.

The embezzlement did not disclose any defect in the system of procedure but was partly due to the failure of the clerk of the court to discharge his duties of check and supervision intelligently and properly. In view, however, of his satisfactory service in the past and as he is on the verge of retirement the local Administration has decided not to take any disciplinary action against him.†

2. *Money drawn in advance of requirements.*—A sum of Rs. 14,282, on account of compensation for land acquired for Government purposes, was drawn by a Deputy Commissioner, on the 31st March 1930, without pre-check by the Accounts Officer.

The money, not being required for immediate payment, was placed in deposit with the Government on the 10th April 1930. The matter was taken up by the Accounts Officer, at whose request the amount was finally refunded to the Government on the 14th January 1931. A sum of Rs. 9,030 was drawn on the 2nd February 1931 for disbursement.

The case discloses infringement of several well recognised financial rules. The money was drawn in advance of requirement apparently to avoid lapse of the allotment for 1929-30. It was kept out of the treasury for 11 days,

†Comptroller, North-West Frontier Province.

and then placed in deposit, which had the effect of making an unauthorised addition to the allotment for 1930-31. It will be observed that the Deputy Commissioner did not require more than Rs. 9,080, for actual disbursement and that not until 11 months later.

On the matter being reported to the local Administration, they remarked that the amount was drawn, in consideration of the fact that it was to be expended within a reasonable period after the close of the financial year. The disbursement was, however, rendered impossible by the unforeseen outbreak of disturbances in the Peshawar District in April 1930. The money was placed in Revenue deposit owing to an oversight and the local Administration are taking steps to ensure that a similar incident does not occur again in the future.\*

\*Comptroller, North-West Frontier Province.

## GRANT No. 78.—BALUCHISTAN.

**SUMMARY** by Accounts of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray Salaries and other Expenses of the BALUCHISTAN ADMINISTRATION.

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue—Land Revenue .	4,18,000	3,93,536	—24,464	—20,975	—3,489
Sub-head C.—The saving of Rs. 20,127 against appropriation of Rs. 75,000 occurred under cash and grain allowances due to fall in prices.					
Account II.—Other Direct Demands on the Revenue .	1,22,660	1,12,558	—9,142	—6,766	—2,372
Sub-head A. 3.—The excess of Rs. 13,512 over the appropriation of Rs. 10,300 was due to special repairs to distillery plant.					
Sub-head A. 4.—The saving of Rs. 19,959 against appropriation of Rs. 24,100 was due to abandonment of purchase of two new stills.					
Account IV.—General Administration	1,63,000	1,64,646	+1,646	+3,000	—1,354
Account V.—Administration of Justice	72,000	71,190	—810	—5	—805
Account VI.—Jails and Convict Settlements :					
{ Non-voted . . . . .	600	600	—	—	—
{ Voted . . . . .	2,92,400	2,61,269	—31,131	—27,465	—3,666
Account VII.—Police :					
{ Non-voted . . . . .	19,600	19,371	—229	—200	—29
{ Voted . . . . .	12,34,400	12,68,935	+74,535	+75,698	—1,163
The large voted excesses which occurred under sub-heads A. 5 (Rs. 19,272 against appropriation of Rs. 49,300), A. 8 (Rs. 39,019 against appropriation of Rs. 18,700), A. 10 (Rs. 14,986 against appropriation of Rs. 55,200) and A. 11 (Rs. 14,482 against appropriation of Rs. 57,600) were mainly due to the disturbed condition of the country.					
Account VIII.—Ecclesiastical . . . . .	34,000	35,350	+1,350	+2,840	—1,460
Account IX.—Political :					
{ Gross . . . . .	15,71,400	16,25,844	+54,444	—4,200	+58,644
{ Deductions . . . . .	—1,400	—1,624	—224	—	—224
{ Net . . . . .	15,70,000	16,24,220	+54,220	—4,200	+58,420
Sub-head C.—The excess of Rs. 26,902 over the appropriation of Rs. 86,000 was due to the disturbed condition of the border.					
Sub-head D.—The excess of Rs. 24,035 over the appropriation of Rs. 22,500 was due to increased expenditure on foreign refugees (Rs. 10,400), and adjustment of a belated debit for 1921-22 after the close of the year under orders of Government (Rs. 14,400).					
Account X.—Frontier Watch and Ward :					
{ Gross . . . . .	30,49,600	29,77,487	—71,513	—12,590	—58,923
{ Deductions . . . . .	—35,100	—33,361	+1,739	+1,740	—1
{ Net . . . . .	30,13,900	29,44,126	—69,774	—10,850	—58,924
Sub-head A. 1.—The saving of Rs. 1,35,325 against appropriation of Rs. 2,42,500 was due to charges for temporary Chagai Levy Corps (about Rs. 94,000) provided here but debited to sub-head D, and the reserve provision (Rs. 41,000) remained unutilised.					
Sub-head A. 7.—The excess of Rs. 21,956 over the appropriation of Rs. 66,100 was under military stores due to the disturbed condition of the border.					
Account XI.—Education :					
{ Non-voted . . . . .	18,600	20,510	+1,910	+2,590	—680
{ Voted . . . . .	3,73,400	3,51,015	—22,385	—19,620	—2,765
Sub-head H. 2.—The saving of Rs. 10,026 against appropriation of Rs. 46,100 was due to shortage of deserving students.					

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.

Account XII.—Medical and Public Health :

Non-voted . . . . .	33,760	34,003	+203	+310	—7
Voted { Gross . . . . .	3,96,560	3,79,436	—16,864	—2,385	—8,479
{ Deductions . . . . .	—7,000	—6,961	+39	..	+39
{ Net . . . . .	3,89,560	3,72,475	—16,825	—2,385	—8,440

The saving of Rs. 33,072 against the appropriation of Rs. 56,700 under sub-head B. 7 and the excess of Rs. 23,836 against appropriation of Rs. 800 under sub-head E. were mainly due to provision for constructing two new dispensaries having been made under the former instead of under the latter sub-head.

Account XIII.—Agriculture, Scientific Departments, Miscellaneous Departments, etc. :

Non-voted . . . . .	..	9,462	+9,462	+9,510	—48
Voted . . . . .	1,75,000	1,44,615	—30,385	—21,835	—8,550

Account XIV.—Miscellaneous :

Non-voted . . . . .	1,81,500	1,81,500	..	..	..
Voted . . . . .	85,500	97,553	+12,053	+12,447	—394

Totals {	Non-voted {	Gross . . . . .	49,08,400	49,04,157	—4,243	—1,740	—2,503
		Deductions . . . . .	—36,500	—34,985	+1,515	+1,740	—225
		Net . . . . .	48,71,900	48,69,172	—2,728	..	—2,728
	Voted {	Gross . . . . .	33,26,000	32,85,053	—40,947	—7,900	—33,047
		Deductions . . . . .	—7,000	—6,961	+39	..	+39
		Net . . . . .	33,19,000	32,78,092	—40,908	—7,900	—33,008



## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture	Excess + Saving—	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Charges of Administration :</b>					
A. 1.—Pay of Establishments .	1,47,700	1,46,401	—1,299	—755	—544
A. 2.—Allowances, Honoraria, etc.	38,700	39,294	+594	+1,495	—901
A. 3.—Other Charges .	16,000	17,104	—896	—695	—201
<b>B.—Land Records :</b>					
B. 1.—Pay of Establishments .	97,700	98,165	+465	+970	—505
B. 2.—Other Charges .	15,350	15,070	—230	+35	—265
<b>C.—Miscellaneous .</b>	<b>75,000</b>	<b>54,873</b>	<b>—20,127</b>	<b>—19,275</b>	<b>—852</b>
Fall in prices necessitated a smaller payment for grain allowances.					
<b>D.—Works .</b>	<b>27,600</b>	<b>24,629</b>	<b>—2,971</b>	<b>—2,750</b>	<b>—221</b>
Economy—only urgent repairs were executed.					
<b>Total .</b>	<b>4,18,000</b>	<b>3,93,536</b>	<b>—24,464</b>	<b>—20,975</b>	<b>—3,489</b>

## ACCOUNT II.—OTHER DIRECT DEMANDS ON THE REVENUE.

## A.—Excise :

A. 1.—Pay of Officers . . . . .	2,560	+2,560	+2,600	—40
Post of Superintendent of Excise declared gazetted from 1st July.				
A. 2.—Pay of Establishments .	24,000	18,771	—5,229	—909
See A. 1.				
A. 3.—Other Charges . . . . .	10,300	23,842	+13,542	+14,270
Special repairs to and renewal of certain parts of the distillery plant.				
A. 4.—Works . . . . .	24,100	4,141	—19,959	—19,900
Purchase of two new stills was abandoned.				

A. 5.—Cost of Opium supplied  
to Excise Department .

	15,600	15,570	—30	—30	..
<b>B.—Stamps . . . . .</b>	<b>3,000</b>	<b>2,992</b>	<b>—8</b>	<b>+360</b>	<b>—368</b>
<b>C.—Forests :</b>					
C. 1.—Pay of Establishments .	29,400	28,967	—433	—300	—133
C. 2.—Other Charges . . . . .	12,600	12,758	+158	+200	—42
<b>D.—Registration . . . . .</b>	<b>3,000</b>	<b>3,257</b>	<b>+257</b>	<b>+360</b>	<b>—103</b>

Under registration of documents.

<b>TOTAL .</b>	<b>1,22,000</b>	<b>1,12,858</b>	<b>—9,142</b>	<b>—6,760</b>	<b>—2,382</b>
----------------	-----------------	-----------------	---------------	---------------	---------------

## ACCOUNT IV.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—District Establishment—Treasury Establishment:					
A. 1.—Pay of Establishments . . .	18,500	18,660	+160	+295	—135
A. 2.—Other Charges . . .	9,700	10,098	+398	+630	—232
B.—District Establishment—Other Establishments:					
B. 1.—Pay of Establishments . . .	61,500	56,942	—4,558	—3,820	—438
Mainly due to abolition of certain posts (Rs. 3,200).					
B. 2.—Allowances, Honoraria, etc. . . . .	10,400	10,312	—88	+15	—103
B. 3.—Grants-in-aid . . .	3,200	2,921	—279	—270	—9
B. 4.—Staging and Encamping Ground Contingencies . . .	21,000	19,828	—1,172	—1,035	—137
Economy.					
B. 5.—Other Contingencies . . .	9,300	10,027	+727	+750	—23
Under-estimation.					
C.—Establishment Charges paid to other Governments, Depart- ments, etc. . . . .	1,100	1,784	+684	+690	—6
Payment of arrears of audit fees for 1928-29.					
D.—Works . . . . .	28,600	34,074	+5,474	+5,745	—271
Reconstruction of bunds washed away by floods.					
Total . . . . .	1,63,000	1,64,646	+1,646	+3,000	—1,354

## ACCOUNT V.—ADMINISTRATION OF JUSTICE.

A.—Law Officers (Fees to Pleaders) . . .	1,000	1,000	..	..	..
B.—Civil and Sessions Courts:					
B. 1.—Pay of Establishments . . .	14,300	14,918	+618	+665	—47
Under leave salary.					
B. 2.—Other Charges . . .	2,200	2,418	+218	+320	—102
C.—Criminal Courts:					
C. 1.—Pay of Officers . . .	32,800	30,616	—2,184	—2,150	—34
C. 2.—Pay of Establishments . . .	14,500	14,855	+355	+805	—450
C. 3.—Other Charges . . .	6,900	7,280	+380	+545	—165
Under diet and road money to witnesses.					
D.—Works . . . . .	300	103	—197	—190	—7
Economy.					
Total . . . . .	72,000	71,190	—810	—5	—805

## ACCOUNT VI.—JAILS AND CONVICT SETTLEMENTS.

major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving— Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>A.—Jails :</b>					
A. 1.—Pay of Officers :					
<i>Non-voted</i> . . . . .	600	600	..	..	..
Voted . . . . .	8,300	14,334	+6,034	+6,035	—1
Mainly due to appointments of Deputy Superintendents having been declared gazetted.					
A. 2.—Pay of Establishments .	86,600	67,141	—19,459	—19,530	+71
See A. 1 (Rs. 9,000); also vacancies (Rs. 12,000).					
A. 3.—Allowances, Honoraria, etc. . . . .	5,400	3,621	—1,779	—1,450	—329
Mainly under travelling allowance.					
A. 4.—Dietary, Clothing and Bedding Charges, and other Supplies and Ser- vices . . . . .	1,57,100	1,54,237	—2,863	—180	—2,683
A. 5.—Contingencies and Mis- cellaneous Charges . . . . .	25,800	8,788	—17,012	—16,490	—522
Mainly to wrong provision for hospital charges under this head instead of under A. 4 (Rs. 12,400).					
<b>B.—Jail Manufacture . . . . .</b>	9,500	13,148	+3,948	+4,150	—202
Greater demand owing to opening of Central Jail at Mach.					
Totals {	<i>Non-voted</i> . . . . .	600	600	..	..
	Voted . . . . .	2,92,400	2,61,269	—31,131	—3,666

## ACCOUNT VII.—POLICE.

## A.—District Executive Force—District Police :

A. 1.—Pay of Officers :					
<i>Non-voted</i> . . . . .	13,800	13,782	—18	..	—18
Voted . . . . .	37,800	34,808	—2,992	..	—2,992
A. 2.—Police Force . . . . .	8,26,900	8,19,226	—7,674	+8,140	—15,814
A. 3.—Mounted Police . . . . .	46,300	46,415	+115	+270	—155
A. 4.—Office Establishments . . . . .	32,500	31,711	—589	—497	—92
A. 5.—Travelling Allowance .					
<i>Non-voted</i> . . . . .	4,000	3,789	—211	—200	—11
Voted . . . . .	49,300	68,572	+19,272	+19,300	—28
Due to disturbed condition of the country.					
A. 6.—Other Allowances, Honoraria, etc.—					
<i>Non-voted</i> . . . . .	1,200	1,200	..	..	..
Voted . . . . .	1,22,400	1,61,757	—20,643	—19,555	—1,088
Mainly due to fall in prices of foodstuffs (Rs. 8,000) and saving in the provision of allowances for police for protection of the Khan-i-Fort Sandeman Railway (Rs. 11,000).					
A. 7.—Arms and Ammunition . . . . .	18,700	37,719	+31,019	+28,850	+169
Mainly to purchase of arms and ammunition for temporary Police.					
A. 8.—Other Supplies and Ser- vices . . . . .	1,500	1,129	—371	—350	—21
Replacement of tents in Loralai postponed.					
A. 10.—Contingencies . . . . .	55,200	70,186	+14,986	+15,350	—344
Mainly under office expenses and miscellaneous (Rs. 8,960), and service postage (Rs. 3,600) due to disturbed condition of the country.					

ACCOUNT VII.—POLICE—*concl'd.*

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or — Rs.
<b>A.—District Executive Force—District Police — <i>concl'd.</i></b>					
A. 11.—Grants-in-aid :					
<i>Non-voted</i> . . . . .	600	600	..	..	..
Voted . . . . .	57,600	72,082	+14,482	+14,510	—28
Mainly connected with clothing allowance of temporary additional police entertained as a precautionary measure against trans-border riots (Rs. 11,200).					
A. 12.— <i>Deduct</i> —Amount recovered from other Governments, Departments, etc. . . . .	..	—600	—600	..	—600
Represents recovery from Quetta Municipality for motor traffic.					
B.—Contribution to the Punjab Government for the Police Training School, Phillaur . . . . .	1,800	1,650	—150	..	—150
C.—Works . . . . .	4,600	4,280	—320	—300	—20
D.— <i>Deduct</i> —Probable Savings . . . . .	—20,000	..	+20,000	..	+20,000

Not realised within this Account *cf.* sub-heads A. 5, A. 8 and A. 11.

Totals {	<i>Non-voted</i> . . . . .	19,600	19,371	—229	—200	—29
	Voted . . . . .	12,34,400	13,08,935	+74,535	+75,698	—1,163

## ACCOUNT VIII.—ECCLESIASTICAL.

## A.—Ecclesiastical Establishments :

## A. 1.—Church of England :

A. 1 (1).—Pay of Officers . . . . .	19,000	20,532	+1,532	+2,300	.. 768
-------------------------------------	--------	--------	--------	--------	--------

Appointment of additional Chaplain.

## A. 1 (2).—Pay of Establishments . . . . .

..	700	696	—4	..	—4
A. 1 (3).—Other Charges . . . . .	9,400	9,234	—166	+390	—56

## A. 2.—Church of Scotland :

A. 2 (1).—Pay of Establishments . . . . .	100	273	+173	+175	—2
---	-----	-----	------	------	----

Under temporary establishment.

A. 2 (2).—Other Charges . . . . .	200	210	+10	+10	..
-----------------------------------	-----	-----	-----	-----	----

## B.—Cemetery Establishment :

B. 1.—Pay of Establishments . . . . .	3,900	3,855	—45	..	—45
B. 2.—Other Charges . . . . .	760	550	—150	—65	—85

Fall in prices of foodstuffs.

Total . . . . .	34,000	35,380	+1,380	+2,840	—1,460
-----------------	--------	--------	--------	--------	--------

## ACCOUNT IX.—POLITICAL.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>A.—Political Agents :</b>					
A. 1.—Pay of Officers . . .	5,30,300	5,23,372	—6,928	—500	—6,428
A. 2.—Pay of Establishments .	4,67,800	4,48,056	—9,744	—8,560	—1,184
A. 3.—Allowances, Honoraria, etc. . . . .	2,05,700	2,01,040	—4,660	—2,226	—2,434
A. 4.—Supplies and Services .	31,200	28,937	—2,263	—1,200	—1,063
Mainly to economy under maintenance and renewal charges of the Agency and Residency furniture (Rs. 1,800).					
A. 5.—Contingencies . . .	1,93,800	1,57,067	—36,733	—32,660	—4,073
Economy. See A. 8.					
A. 6.—Grants-in-aid, Contributions, etc. . . . .	1,200	3,202	+2,002	+2,400	—398
Unanticipated passage contribution of certain officers.					
A. 7.—Deduct—Charges recover- ed from other Governments, Departments, etc. . . .	—1,400	—1,624	—224	..	—224
A. 8.—Deduct—Probable Sav- ings . . . . .	—60,000	..	+60,000	..	+60,000
Realised under the Grant as a whole.					
B.—Political Subsidies . . .	1,00,600	1,00,600			
C.—Entertainment Charges . .	86,000	1,12,902	+26,902	+27,080	—178
Due to the disturbed condition of the border.					
D.—Refugees and State prisoners .	22,500	46,535	+24,035	+9,615	+14,420
Connected with foreign refugees (Rs. 10,400) and adjustment after the close of the year of a belated charge for 1921-22 on maintenance and repatriation of foreign refugees under orders of Government (Rs. 14,444).					
E.—Miscellaneous . . . . .	2,000	3,839	+1,839	+1,851	—12
Connected with kidnapping of one officer and his wife.					
F.—Works . . . . .	300	294	—6	..	—6
Total					
{ Gross . . . . .	15,71,400	16,25,844	+54,444	—4,200	+58,644
{ Deductions . . . . .	—1,400	—1,624	—224	..	—224
{ Net . . . . .	15,70,000	16,24,220	+54,220	—4,200	+58,420

## ACCOUNT X.—FRONTIER WATCH AND WARD.

## A.—Charges for Levies :

A. 1.—Chagai . . . . . 2,42,500 1,07,175 —1,35,325 —1,12,240 —23,085

The original provision included charges for the temporary Chagai Levy Corps but booked under D. (Rs. 94,000) and non-utilisation of reserve provision (Rs. 41,000).

A. 2.—Sibi . . . . . 2,93,900 2,93,565 —335 —150 —185

A. 3.—Quetta-Pishin . . . . . 1,81,900 1,81,974 +74 +100 —26

A. 4.—Kalat . . . . . 1,50,400 1,46,741 —3,659 —3,245 —414

A. 5.—Loralai . . . . . 1,89,000 1,85,885 —3,115 —700 —2,415

A. 6.—Zhab

O. 2,79,400 } 2,77,200 2,76,510 —690 —650 —40

S. (a) —2,200 }

A. 7.—Others . . . . . 66,100 88,056 +21,956 +23,085 —1,129

Mainly under military stores due to disturbed condition on the border.

A. 8.—Deduct—Recoveries . . . . . —16,500 —14,761 +1,739 +1,740 —1

Abolition of certain postal lines and consequent less recovery from the Postal Department.

(a) Sanctioned on 23rd January.

## ACCOUNT X.—FRONTIER WATCH AND WARD—contd.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Zhob Levy Corps :</b>					
<i>B. 1.—Pay of Officers :</i>					
O. 94,400	92,400	86,522	—5,878	..	—5,878
S. (a) —2,000					
See sub-head A. 8 under Account IX.					
<i>B. 2.—Pay of Establishments .</i>	3,46,900	3,48,227	+1,327	+1,845	—518
<i>B. 3.—Allowances, Honoraria,     etc :</i>					
O. 1,71,300	1,68,300	1,64,960	—3,340	—3,335	—5
S. (a) —3,000					
<i>B. 4.—Supplies and Services :</i>					
O. 3,82,100	3,79,100	3,53,245	—25,855	—4,080	—21,775
S. (a) —3,000					
Partly to economy (Rs. 14,000) and partly to less feeding charges due to understrength of animals and fall in prices (Rs. 12,500).					
<i>B. 5.—Contingencies . . . . .</i>	48,900	48,405	—495	..	—495
<i>B. 6.—Grants-in-aid, Contribu-     tions, etc. . . . .</i>	3,600	3,283	—317	..	—317
<b>C.—Mekran Levy Corps :</b>					
<i>C. 1.—Pay of Officers . . . . .</i>	22,700	28,109	+5,409	+5,710	—301
One officer became eligible for married allowance (Rs. 4,300).					
<i>C. 2.—Pay of Establishments . .</i>	1,61,000	1,60,597	—403	—100	—303
<i>C. 3.—Allowances, Honoraria,     etc :</i>					
O. 44,700	42,800	41,451	—1,349	—1,075	—274
S. (a) —1,900					
<i>C. 4.—Supplies and Services :</i>					
O. 1,60,000	1,56,000	1,45,357	—10,643	—9,360	—1,283
S. (a) —4,000					
Mainly under feeding charges of animals due to fall in rates (Rs. 6,000).					
<i>C. 5.—Contingencies . . . . .</i>	17,000	15,991	—1,009	—970	—39
<i>C. 6.—Grants-in-aid, Contribu-     tions, etc. . . . .</i>	600	1,200	+600	+600	..
Unanticipated passage contribution.					
<b>D.—Chagai Levy Corps :</b>					
<i>D. 1.—Pay of Establishments . .</i>	44,100	90,717	+46,617	+47,545	—928
See A. 1.					
<i>D. 2.—Allowances, Honoraria, etc.</i>	4,600	16,940	+12,340	+12,550	—210
See A. 1.					

(a) Sanctioned on 23rd January.

## ACCOUNT X.—FRONTIER WATCH AND WARD—concl'd.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>D.—Chagai Levy Corps :—concl'd.</b>					
D. 3. <i>Supplies and Services :</i>					
O. 36,200	32,200	59,117	+26,917	+25,075	+1,842
S. (a) —4,000					
	See A. 1.				
D. 4. <i>Contingencies</i> . . .	3,000	6,121	+3,121	+3,110	+11
	See A. 1.				
<b>E.—Miscellaneous—</b>					
E. 1.— <i>Police Expenses</i> . . .	10,000	9,960	—40	..	—40
E. 2.— <i>Intelligence Bureau :</i>					
E. 2 (1).— <i>Pay of Officers</i> . . .	18,000	18,435	+435	+530	—95
E. 2 (2).— <i>Pay of Establishments</i> . . .	6,500	5,435	—1,065	—910	—155
E. 2 (3).— <i>Other Charges</i> . . .	16,500	16,830	+330	+560	—230
E. 2 (4).— <i>Deduct—Amount recovered from Army Estimates</i> . . .	—18,600	—18,600	..	..	..
E. 2 (5).— <i>Grants-in-aid, Contributions, etc.</i> . . .	600	600	..	..	..
E. 3.— <i>Hospital Charges :</i>					
E. 3 (1).— <i>Pay of Establishments</i> . . .	11,000	10,372	—628	—705	+77
E. 3 (2).— <i>Other Charges</i> . . .	19,900	21,117	+1,217	+1,660	—443
	Under cost of medicines.				
<b>F.—Buildings and Communications</b> . . .	42,300	44,590	+2,290	+2,560	—270
	Installation of 2 wireless sets for Zhob militia.				
<b>Total</b> { <i>Gross</i> . . .	30,49,000	29,77,487	—71,513	—12,590	—58,923
{ <i>Deductions</i> . . .	—35,100	—33,361	+1,739	+1,740	—1
{ <i>Net</i> . . .	30,13,900	29,44,126	—69,774	—10,850	—58,924

## ACCOUNT XI.—EDUCATION.

<b>A.—University—Government Professional Colleges</b> . . .	..	636	+636	+636	..
	Represents cost of training a teacher.				
<b>B.—Government Secondary Schools :</b>					
B. 1.— <i>Pay of Officers</i> . . .	17,100	16,629	—471	..	—471
B. 2.— <i>Pay of Establishments</i> . . .	86,100	79,388	—6,712	—6,570	—142
B. 3.— <i>Other Charges</i>					
<i>Non-voted</i> . . .	1,500	3,881	+2,381	+2,590	—209
	Mainly under passage contributions (Rs. 1,720).				
<i>Voted</i> . . .	15,300	17,190	+1,890	+2,270	—380
	Provision for purchase of science apparatus for Sibi High School was made under D. 2.				
<b>C.—Grants-in-aid to Non-Government Secondary Schools</b> . . .	57,300	68,744	+11,444	+11,445	—1
	Certain special grants-in-aid to schools.				

(a) Sanctioned on 23rd January.

ACCOUNT XI.—EDUCATION—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder unadjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>D.—Government Primary Schools :</b>						
D. 1.—Pay of Establishments .	76,700	75,255	—1,445	—1,110	—335	
D. 2.—Other Charges . . .	15,700	13,955	—1,745	—1,553	—192	
<i>See B. 3. voted.</i>						
<b>E.—Grant-in-aid to Non-Government Primary Schools . . . . .</b>						
	9,000	1,200	—7,800	—7,800	..	
Included provision (Rs. 7,500) for development of primary education, connected expenditure debited to proper heads.						
<b>F.—Government Special Schools :</b>						
F. 1.—Pay of Establishments .	3,300	2,534	—766	—617	—149	
F. 2.—Other Charges . . .	7,800	5,791	—2,009	—1,965	—44	
Under stipends to students owing to vacancies (Rs. 1,700).						
F. 3.—Establishment charges paid to other Govern- ments, Departments, etc. . . . .	200	67	—133	—131	—2	
Over-estimation of the cost of training a teacher.						
<b>G.—Grants-in-aid to Non-Government Special Schools . . . . .</b>						
	11,300	9,096	—2,204	—2,190	—14	
Owing to mullahs not having qualified themselves and started work.						
<b>H.—General :</b>						
H. 1.—Inspection :						
H. 1 (1).—Pay of Officers .	8,200	8,552	+352	+350	—8	
H. 1 (2).—Pay of Establish- ments . . . . .	12,400	11,407	—993	—870	—123	
H. 1 (3).—Other Charges .	4,700	4,606	—94	..	—94	
H. 2.—Scholarships . . .	46,100	36,074	—10,026	—9,225	—801	
Shortage of deserving students.						
H. 3.—Miscellaneous . . .	5,000	3,350	—1,650	—1,650	..	
Economy.						
<b>I.—Works . . . . .</b>	14,300	13,170	—1,130	—650	—480	
Economy.						
Total {	<i>Non-voted</i> . . .	18,600	20,510	+1,910	+2,590	—680
	<i>Voted</i> . . .	3,73,400	3,51,015	—22,385	—19,620	—2,765

## ACCOUNT XII.—MEDICAL AND PUBLIC HEALTH.

**A.—Medical Establishment :****A. 1.—Pay of Officers :**

<i>Non-voted</i> .	24,600	24,660	+60	..	+60
<i>Voted</i> .	17,300	14,710	—2,590	—1,760	—830
<b>A. 2.—Pay of Establishments .</b>	2,400	2,604	+204	+220	—16



ACCOUNT XII.—MEDICAL AND PUBLIC HEALTH—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reapprop- riation or surrender.	Remainder un- adjusted + or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Medical Establishment—<i>contd.</i></b>					
<b>A. 3.—Allowances and Contin- gencies:</b>					
<i>Non-voted O. 6,100 }                   S.(a)—2,000 }</i>	4,100	3,850	—250	—200	—50
Voted . . . . .	4,800	4,076	—724	—360	—364
	Less touring.				
<b>A. 4.—Grants-in-aid, Contribu- tions, etc.</b> . . . . .	1,200	1,706	+306	+310	—4
Unanticipated passage of contribution of an officer.					
<b>B.—Hospitals and Dispensaries:</b>					
<i>B. 1.—Pay of Officers</i> . . . . .	3,000	3,000	..	..	..
<i>B. 2.—Pay of Establishments</i> . . . . .	1,42,460	1,32,006	—10,334	—7,320	—3,014
Mainly due to conversion of special pay drawn by sub-assistant surgeons into compensa- tory allowances. <i>See B. 3.</i>					
<i>B. 3.—Allowances, Honoraria,           etc.</i>					
<i>Non-voted</i> . . . . .	860	987	+187	+200	—13
	More touring.				
Voted . . . . .	1,200	25,845	+4,645	+4,590	—245
	<i>See B. 2.</i>				
<i>B. 4.—Cost of Medicines, Diet,           Clothing and Bedding of           Patients</i> . . . . .	65,000	63,335	—1,665	+140	—1,505
<i>B. 5.—Furniture and Appara-           tus</i> . . . . .	10,000	13,729	+3,729	+4,800	—1,071
Mainly for equipping and fitting newly opened dispensaries (Rs. 3,500).					
<i>B. 6.—Other Expenses</i> . . . . .	23,300	21,825	—1,475	—1,330	—145
	Economy.				
<i>B. 7.—Grants-in-aid to Hospi-           tals and Dispensaries</i> . . . . .	56,700	23,628	—33,072	—33,070	—2
Mainly due to provision for construction of new dispensaries having been made under this sub-head but booked under E.					
<i>B. 8.—Deduct—Amount reco-           vered from the North-           Western Railway and           Nushki Town Fund</i> . . . . .	—7,000	—6,961	+39	—	+39
<b>C.—Mental Hospital</b> . . . . .	5,000	4,224	—776	—450	—326
Expenditure is fluctuating.					
<b>D.—Medical Colleges and Schools— Amount paid to other Govern- ments, Departments, etc.</b> . . . . .	3,400	8,464	+5,064	+5,630	—566
Due to payment of arrears connected with training of Baluchistan students at Lahore for 1928-29 (Rs. 4,400).					
<b>E.—Medical Works</b> . . . . .	800	24,636	+23,836	+23,850	—14
<i>See B. 7.</i>					

(a) Sanctioned on 3rd January.

ACCOUNT XII.—MEDICAL AND PUBLIC HEALTH—*concl'd.*

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess + Saving --	Net reappro- portion or surrender.	Remainder un- adjusted + or --
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Public Health Establishment :</b>					
F. 1.—Pay of Establishments .	6,400	6,435	+75	+65	—30
F. 2.—Other Charges . . .	3,600	5,159	+ 1,559	+ 1,610	—51
Connected with outbreak of small pox and cholera.					
<b>G.—Grants-in-aid for Public Health Purposes . . . . .</b>	28,000	28,700	— 700	+ 700	..
<b>Totals</b> {					
Non-voted . . . . .	33,700	34,003	+303	+310	—7
Voted {					
Gross . . . . .	3,90,300	3,79,436	—10,864	—2,315	—8,479
Deductions . . . . .	—7,000	—6,901	—99	..	+39
Net . . . . .	3,83,300	3,72,475	—10,825	—2,285	—8,440

## ACCOUNT XIII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.

<b>A.—Agriculture—Experimental Farms :</b>					
A. 1.—Pay of Establishments .	9,400	10,268	+ 868	+ 900	—32
Under temporary establishment.					
A. 2.—Other Charges . . . .	7,700	5,524	—2,176	—1,700	—476
Economy (Rs. 1,700).					
<b>B.—Agricultural Experiments :</b>					
B. 1.—Pay of Officers :					
Non-voted . . . . .	..	5,960	+ 5,960	+ 5,560	..
Change of personnel between voted and non-voted.					
Voted . . . . .	10,100	..	—10,100	—4,200	—5,900
See B. 1—non-voted, also D under Account VII.					
B. 2.—Pay of Establishments .	1,700	3,232	+ 1,532	+ 1,630	—98
Under temporary establishment.					
B. 3.—Allowances, Honoraria, etc :					
Non-voted . . . . .	..	3,502	+ 3,502	+ 3,550	—48
Change of personnel between voted and non-voted.					
Voted . . . . .	6,000	945	—5,055	—4,900	—155
See B. 3—non-voted.					
B. 4.—Contingencies . . . .	7,200	1,657	—5,543	—5,500	—43
Due to the work of the Department having been started late in the year.					
B. 5.—Other Charges . . . .	15,000	..	—15,000	—15,000	..
Land for Agricultural farm was not purchased.					
<b>C.—Agriculture—Expenditure in connection with the visitation of Locusts . . . . .</b>	..	4,664	+ 4,664	+ 4,685	—21
Unanticipated expenditure connected with destruction of locust.					
<b>D.—Agriculture — Public Exhibition and Fairs—Grants-in-aid to the Quetta Horse Show . . . .</b>	4,300	3,430	—870	—870	..
Abandonment of Quetta Horse show for 1930-31.					
<b>DD.—Agriculture—Amount paid to other Governments, Departments, etc. . . . .</b>	..	3,493	+ 3,493	+ 3,110	+ 293
Arrear cost of training of Baluchistan students at Lyallpur.					

ACCOUNT XIII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +. Saving —	Net reapprop- riation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Veterinary Charges :</b>					
E. 1.—Superintendence					
—Pay of Officers . . .	5,700	5,700	..	..	..
E. 2.—Subordinate Establishments :					
E. 2. (1).—Pay of Establishments . . .	33,600	31,437	—2,163	—770	—1,393
E. 2. (2).—Other Charges . . .	19,700	19,265	—435	+210	—645
E. 3.—Hospitals and Dispensaries :					
E. 3. (1).—Pay of Establishments . . .	2,500	2,903	+103	+160	—57
E. 3 (2).—Other Charges . . .	19,900	15,489	—4,411	—3,080	—1,331
Partly economy (Rs. 2,800) and partly under feeding charges of animals due to fall in prices (1,600).					
F.—Agricultural Works . . .	900	1,375	+475	+200	+275
Under-estimation.					
<b>G.—Museum :</b>					
G. 1.—Pay of Establishments . . .	5,400	5,266	—134	—20	—114
G. 2.—Grants-in-aid . . .	1,400	1,730	+330	+330	..
Payment of a special non-recurring contribution.					
G. 3.—Other Charges . . .	..	243	+243	+245	—2
Under tour charges.					
<b>H.—Exploration of Coal, Petroleum and Minerals :</b>					
H. 1.—Pay of Establishments . . .	3,600	4,224	+624	+635	—11
Mainly under temporary appointments.					
H. 2.—Other Charges . . .	600	1,724	+1,124	+1,200	—76
Mainly under office expenses and miscellaneous (Rs. 800).					
<b>I.—Provincial Statistics and other Miscellaneous Departments:</b>					
I. 1.—Provincial Statistics :					
I. 1. (1).—Pay of Establishments . . .	..	944	+944	..	+944
Represents expenditure on revision of District Gazetteers connected with the decennial census, 1931. The question of necessary funds was referred to Government too late to be sanctioned.					
I. 1. (2).—Other Charges . . .	..	1,046	+1,046	..	+1,046
See I. 1 (1).					
I. 2.—Examination . . .	1,000	1,867	+867	+870	—3
Dependent on the number of examinations held.					
I. 3.—Boiler Factory and Electricity Inspection :					
I. 3. (1).—Pay of Officers . . .	12,800	12,827	+27	+30	—3
I. 3. (2).—Pay of Establishments . . .	1,500	1,360	—140	..	—140
I. 3. (3).—Other Charges . . .	4,700	4,092	—608	..	—608
Economy.					
Total . { Non-voted . . .	..	9,462	+9,462	+9,510	—48
{ Voted . . .	1,75,000	1,44,615	—30,385	—21,835	—8,550

## ACCOUNT XIV.—MISCELLANEOUS.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net Reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
A.—Miscellaneous Compensations :					
A. 1.—Quit Rents . . . . .	1,51,500	1,51,500	..	..	..
A. 2.—Other Compensations :					
Non-voted . . . . .	30,000	30,000	..	..	..
Voted . . . . .	2,400	1,762	—638	—630	—8
No miscellaneous compensation was sanctioned.					
B.—Miscellaneous Durbar Charges . . . . .	56,000	57,540	+1,540	+1,644	—104
Due to disturbed conditions on the border.					
C.—Donations for Charitable Purposes and Charges on account of Euro- pean Vagrants . . . . .	1,400	3,648	+2,248	+2,503	—255
The expenditure under the head is fluctuating.					
D.—Grants-in-aid . . . . .	7,700	8,750	+1,050	+1,050	..
Payment of grant of non-recurring character to certain deserving institutions.					
F.—Other Charges . . . . .	18,000	25,853	+7,853	+7,880	—27
Certain temporary loans were written off as irrecoverable.					
Totals { Non-voted . . . . .	1,81,500	1,81,500	..	..	..
Voted . . . . .	85,500	97,553	+12,053	+12,447	—394

*PRO FORMA ACCOUNT OF THE FRUIT FARM (EXPERIMENTAL STATION), QUETTA, for the years 1929-30 and 1930-31.*

Dr.	Particulars.	Amount		Cr.	
		1929-30.	Ra.	1929-30.	Rs.
1.	To Opening balance—Cost of punnets and crates in stock . . . . .		309		5
2.	To Pay of Permanent Establishment . . . . .	468		158	375
3.	To Pay of Temporary Non-Pensionable Establishment . . . . .	4,264	4,486	375	41
4.	To Pay of Temporary Establishment . . . . .	3,839	3,818	2,000	4,100
5.	To Travelling and other Allowances . . . . .	2,602	1,740	3,296	1,494
6.	To Contingencies—	527	226	4,800	3,855
	(a) Temporary Labour . . . . .	2,301	1,490	2	2
	(b) Stock, Labour and Seed . . . . .	533	395	46	70
	(c) Tools and Plant . . . . .	769	167	..	15
	(d) Repairs to Tools and Plant . . . . .	..	30	..	..
	(e) Feed and Upkeep of live-stock . . . . .	630	298	209	3
	(f) Manure . . . . .	72	125	309	304
	(g) Irrigation Charges . . . . .	1,336	2,423	6,955	7,287
	(h) Furniture . . . . .	241	3		
	(i) Repairs to furniture . . . . .	..	30		
	(j) Printing and Stationery . . . . .	11	31		
	(k) Hot and cold weather charges . . . . .	102	2		
	(l) Books and Publications . . . . .	4	2		
	(m) Miscellaneous charges . . . . .	134	33		
	(n) Warm clothing . . . . .	240	20		
	(o) Postage and Telegram charges . . . . .	25	30		
	(p) Purchase of live Stock . . . . .	..	220		
7.	To Agriculture Works—Petty Works and Repairs . . . . .	..	300		
8.	To Indirect charges (on account of leave and pension contribution for the permanent establishment) . . . . .	1,716	1,373		
	Grand Total . . . . .	19,814	17,551	19,814	17,551

Certified that such figures, as are susceptible of check from the records of this office, have been checked and found correct. See also "Important comments."

M. F. HAQ,

Assistant Accountant General, Central Revenues.

SUNDER SINGH,

Assistant Revenue Commissioner in Baluchistan.

## IMPORTANT COMMENTS.

1. *Grants-in-aid and contributions paid to particular communities associations and Clubs.*—The Baluchistan Administration sanctioned the payment of grants-in-aid and contributions totalling Rs. 8,750 in 1930-31 to certain athletic clubs for Government servants, to Boy Scouts Associations and to certain denominational institutions. Though the grant in each case was not considered an illegitimate item of public expenditure the total amount spent annually on such contributions and grants was thought to be high in comparison with the smallness of the area administered. The expenditure on this account was, therefore, considered to infringe the "first canon of financial propriety"\* and the case reported to the Government of India. The Administration, while it protested against this opinion as not being justified by the facts, has given an assurance that this class of expenditure will be carefully scrutinised and no grant will be made in future which could possibly be held to infringe the canons of financial propriety. In view of this assurance the Government of India was of opinion that there was no need to pursue the matter further.

2. *Fruit Farm Experimental Station, Quetta.*—The Public Accounts Committee dealing with last year's Report expressed a desire to have a report in a simple form showing the results up to date and including statistics like those relating to the transport of fruit by rail which had been furnished in the previous report of the Administration and which would indicate the economic progress in Baluchistan as a result of the continuance of the Farm. The Committee also noted the promise of the Auditor General to make arrangements for the preparation of the *pro forma* accounts on a strictly commercial basis. These decisions were arrived at in December 1931, but it has not so far (February 1932) been possible to include either the Report of the local Administration or the accounts in the amended commercial form, and so the *pro forma* account for the year 1930-31 which is appended has been prepared on the same basis, except for minor changes, as that shown at page 445 of last year's Report.

The *pro forma* account thus contains no charge for depreciation of, or interest on, capital assets, as the value of the latter has not yet been ascertained, nor does it include audit charges which might be taken at Rs. 159 calculated at 1 per cent of the total of items 2 to 7 of the debtor side. It is also probable that certain charges against the profit and loss account, which, however, are of a comparatively small amount, would in a proper commercial system be taken to capital.

The losses shown in these *pro forma* accounts in the last three years have been—

			Rs.
1928-29	.	.	8,453
1929-30	.	.	6,955
1930-31	.	.	7,287

\* Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

## GRANT NO. 79.—DELHI.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray the Salaries and other Expenses of the DELHI ADMINISTRATION.

Accounts.		Final	Actual	Excess +	Net	Remainder
		Appropriation.	Expenditure.	Saving—	reappropriation or surrender.	adjusted + or —.
		Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue	{ Gross .	4,59,600	4,45,546	—14,054	—2,150	—11,904
	{ Deductions .	—3,500	—3,500	..	..	..
	{ Net .	4,56,100	4,42,046	—14,054	—2,150	—11,904
Sub-head A. 1 (2).—The saving of Rs. 4,608 against appropriation of Rs. 9,700 was due to less litigation.						
Account II.—General Administration	{ Non-voted .	72,150	71,358	—792	+408	—1,200
	{ Voted .	3,38,400	3,23,924	—14,476	+3,902	—18,378
Sub-head C. 2.—The saving of Rs. 21,955 against appropriation of Rs. 1,50,100 was mainly due to provision made for extra establishment remaining unutilised.						
Account III.—Administration of Justice	{ Non-voted .	30,000	24,651	—5,349	—3,359	—1,990
	{ Voted .	2,47,600	2,22,004	—24,996	—11,340	—13,656
Sub-head E.—The saving of Rs. 13,553 against appropriation of Rs. 48,000 was due to less litigation owing to the civil disobedience movement.						
Account IV.—Jails and Convict Settlements	{ Non-voted .	1,800	1,622	—178	—100	—78
	{ Voted .	1,91,400	1,68,522	—22,878	+9,861	—32,739
Sub-head A. 4.—The final saving of Rs. 26,312 against the modified appropriation of Rs. 1,42,500 was due to additional funds arranged for the civil disobedience movement were only partially required.						
Account V.—Police	{ Non-voted .	78,650	81,616	+2,966	+4,486	—1,520
	{ Voted .	12,45,800	12,87,135	+41,335	+36,642	+4,693
Sub-head A. 2.—The saving of Rs. 28,648 against the final appropriation of Rs. 6,61,500 was due to unforeseen delay in the entertainment of staff connected with the New Delhi Conspiracy case.						
Sub-head A. 3.—The excess of Rs. 25,434 over the original appropriation of Rs. 37,500 was due to the payment of clothing and equipment charges of additional police.						
Sub-head A. 4.—The excess of Rs. 43,482 over the final appropriation of Rs. 4,38,500 was due to the development of the political situation.						
Account VI.—Education	{ Non-voted .	8,100	876	—7,224	—5,760	—1,464
	{ Voted .	10,04,200	9,72,135	—32,065	+6,871	—38,936
Sub-head F. 2.—The saving of Rs. 38,705 against appropriation of Rs. 67,600 is due to the payment of only the legitimate demands to the aided schools.						
Account VII.—Medical:	{ Non-voted .	36,440	31,262	—5,178	—3,540	—1,638
	{ Voted .	5,03,200	4,92,234	—10,966	+2,770	—13,736
	{ Gross .	5,03,200	4,92,234	—10,966	+2,770	—13,736
	{ Deductions .	—300	—350	—50	..	—50
	{ Net .	5,02,900	4,91,884	—11,016	+2,770	—13,786
Account VIII.—Public Health	{ Non-voted .	31,900	34,429	+2,529	+3,787	—1,258
	{ Voted .	1,69,300	1,52,533	—16,767	—9,406	—7,361
Sub-head B. 1.—The saving of Rs. 22,731 against the appropriation of Rs. 73,000 was due to the payment of less grants-in-aid.						
Account IX.—Other Expenditure	{ Non-voted .	49,100	51,365	+2,265	+4,078	—1,813
	{ Gross .	—1,200	—1,400	—200	..	—200
	{ Deductions .	—1,200	—1,400	—200	..	—200
	{ Net .	47,900	49,965	+2,065	+4,078	—2,013
Account IX.—Other Expenditure	{ Voted .	5,07,900	4,35,438	—72,462	—37,150	—35,312
Sub-head H. 2.—The saving of Rs. 21,150 against appropriation of Rs. 70,200 was due to less expenditure on "copying agency, etc." (Rs. 16,826) and on "rents, rates and taxes" (Rs. 4,700).						
Totals	{ Gross .	3,08,140	2,97,179	—10,961	..	—10,961
	{ Deductions .	—1,200	—1,400	—200	..	—200
	{ Net .	3,06,940	2,95,779	—11,161	..	—11,161
	{ Voted .	46,66,800	44,99,471	—1,67,329	..	—1,67,329
	{ Gross .	—3,800	—3,850	—50	..	—50
	{ Deductions .	—3,800	—3,850	—50	..	—50
	{ Net .	46,63,000	44,95,621	—1,67,379	..	—1,67,379

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or —. Rs.
<b>A.—Land Revenue :</b>					
A. 1.—Charges of Administration :					
A. 1 (1).—Pay of Establishments . . . . .	17,100	16,492	—608	—400	—208
A. 1 (2).—Other Charges . . . . .	9,700	5,092	—4,608	—2,000	—2,608
Less litigation.					
A. 2.— <i>Deduct</i> .—Amount recovered from P. W. D. . . . .	—3,500	—3,500	..	..	..
A. 3.—Land Records :					
A. 3. (1) Pay of Establishments . . . . .	32,400	30,585	—1,815	..	—1,815
A. 3. (2).—Other Charges . . . . .	3,700	4,569	+869	+1,350	—481
Old revenue maps were copied.					
A. 4.—Works . . . . .	5,000	4,332	—668	..	—668
Due to non-completion of certain works in time.					
<b>B.—Excise :</b>					
B. 1.—Assignments and Com- pensations . . . . .	3,12,300	3,12,161	—139	..	—139
B. 2.—Pay of Establishments . . . . .	10,500	9,839	—661	..	—661
B. 3.—Other Charges . . . . .	44,900	43,090	—1,810	—1,100	—710
<b>C.—Stamps :</b>					
C. 1.—Pay of Establishments . . . . .	700	660	—40	..	—40
C. 2.—Other Charges . . . . .	8,700	7,740	—960	..	—960
Mainly under discount on sale of non-judicial stamps.					
<b>D.—Forest :</b>					
D. 1.—Pay of Establishments . . . . .	5,600	3,050	—2,550	—385	—2,165
Mainly under contribution to U. P. Government for training Delhi students at the Forest College, Dehra Dun, as no student was sent for training (Rs. 1,500).					
D. 2.—Other Charges . . . . .	4,600	4,026	—574	+385	—959
<b>E.—Registration :</b>					
E. 1.—Pay of Establishments . . . . .	4,300	3,853	—447	..	—447
E. 2.—Other Charges . . . . .	100	57	—43	..	—43
<hr/>					
Totals . . . . . { Gross . . . . .	4,59,600	4,45,543	—14,054	—2,150	—11,904
{ Deductions . . . . .	—3,500	—3,500	..	..	..
{ Net . . . . .	4,56,100	4,42,046	—14,054	—2,150	—11,904



## ACCOUNT II.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reapprop- riation or surrender. Rs.	Remainder unadjusted + or —. Rs.
A.—Chief Commissioner :					
A. 1.—Pay of Officers :					
<i>Non-voted.</i>	36,000	36,097	+97	+100	—3
Voted . . . . .	9,000	11,225	+2,225	+2,225	..
Under leave salary.					
A. 2.—Pay of Establishments.	40,300	39,137	—263	—300	—63
A. 3.—Allowances, Honoraria, and contingencies :					
<i>Non-voted</i>	7,100	6,960	—140	..	—140
Voted . . . . .	10,700	14,373	+3,673	+4,143	—470
Mainly on purchase of books.					
A. 4.—Grants-in-aid, Contribu- tions, etc. . . . .	600	590	+290	+300	—10
Under Passage contribution.					
B.—Local Fund Audit Charges paid to the Audit Department . . . . .	5,400	5,338	—62	..	—62
C.—District Administration :					
C. 1.—Pay of Officers :					
<i>Non-voted O.</i> 52,700 }					
S. (a) —27,750 }	24,950	24,454	—496	..	—496
Voted . . . . .	60,500	59,737	—763	..	—763
C. 2.—Pay of Establishments . .	1,50,100	1,28,145	—21,955	—8,416	—13,539
Provision for extra establishment remained unutilised.					
C. 3.—Allowances, Honoraria, Etc. :					
<i>Non-voted O.</i> 4,590 }					
S. (b) —1,600 }	2,900	2,349	—551	..	—551
Less touring (Rs. 251) and non-utilisation of the provision for medical treatment of superior officers (Rs. 300).					
Voted . . . . .	17,700	15,070	—2,630	—750	—1,880
Less touring.					
C. 4.—Contingencies . . . . .	44,700	50,099	+5,399	+7,000	—1,601
Mainly under menial charges and postage and telegrams.					
C. 5.—Grants-in-aid. Contributions, Etc.	600	608	+8	+8	..
Totals { <i>Non-voted</i> . . . . .	72,150	71,358	—792	+408	—1,200
Voted . . . . .	3,38,400	3,23,924	—14,476	+3,902	—18,378

(a) Sanctioned on 25th August,—Rs. 3,250 ; 22nd September,—Rs. 9,000 and 22nd December,—Rs. 16,500.

(b) Sanctioned on 25th August,—Rs. 750 and 23rd March,—Rs. 850.

## ACCOUNT III—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainde un- adjusted + or —. Rs.
A.—High Courts and Chief Courts . . .	36,000	36,000	..	..	..
B.—Law officers :					
B. 1.—Pay of Officers . . .	12,000	12,000	..	..	..
B. 2.—Other Charges . . .	6,990	4,862	—2,038	..	—2,038
Less litigation.					
C.—Civil and Sessions Courts :					
C. 1.—Pay of Officers :					
Non-voted . . .	29,100	24,140	—4,960	—2,970	—1,990
Leave out of India.					
Voted . . .	39,700	40,056	+ 356	+1,700	—1,344
C. 2.—Pay of Establishments . . .	56,200	54,202	—1,998	—1,500	—498
C. 3.—Grants-in-aid, Contribu- tions, etc. . .	600	511	—89	—89	..
C. 4.—Establishment Charges Paid to Other Govern- ments, Departments, Etc. . .	4,100	..	—4,100	..	—4,100
No debit was raised for cost of training of judicial officers in commercial law.					
C. 5.—Other Charges :					
Non-voted . . .	300	..	—300	—300	..
No touring.					
Voted. . .	13,700	12,086	—1,614	—500	—1,114
Under menial charges.					
D.—Court of Small Causes :					
D. 1.—Pay of Officers . . .	14,700	12,749	—1,951	..	—1,951
D. 2.—Pay of Establishments . . .	13,300	12,788	—512	..	—512
D. 3.—Other Charges . . .	2,400	2,814	+414	+960	—546
Due to contingent expenses of Additional Sub-Judge.					
E.—Criminal Courts . . .	48,000	34,447	—13,553	—12,000	—1,553
Less litigation owing to civil disobedience movement.					
Totals { Non-voted . . .	30,000	24,651	—5,349	—3,359	—1,990
Voted . . .	2,47,000	2,22,004	—24,996	—11,340	—13,656

## ACCOUNT IV—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>A.—Jails:</b>					
A. 1.—Pay of Officers :					
<i>Non-voted</i> . . . . .	1,800	1,622	—178	—100	—78
Voted . . . . .	3,100	3,213	+113	+115	—2
A. 2.—Pay of Establishments .	37,000	25,927	—11,073	—10,254	—819
A. 3.—Allowances, Honoraria, etc. . . . .	5,500	5,425	—75	..	—75
A. 4.—Supplies and Services :					
O. 98,500 }					
S. (c) 32,000 }	1,30,500	1,16,188	—14,312	+12,000	—26,312
Supplementary grant for expenditure connected with the civil disobedience movement was only partially required.					
A. 5.—Contingencies :					
O. 5,800 }	8,800	13,218	+4,418	+8,000	—3,582
S. (c) 3,000 }					
Under petty construction and repairs owing to increase in jail population.					
<b>B.—Jail Manufacture</b> . . . . .	6,500	4,551	—1,949	..	—1,949
Mainly under purchase of raw material.					
<b>Totals</b> { <i>Non-voted</i> . . . . .	1,800	1,622	—178	—100	—78
{ Voted . . . . .	1,91,400	1,68,522	—22,878	+9,861	—32,739

(c) Voted on 18th February.

## ACCOUNT V—POLICE.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reappropriation, or surrendered. Rs.	Remainder un-adjusted. + or — Rs.	
<b>A.—District Executive Force—District Police:</b>						
<b>A. 1.—Pay of Officers:</b>						
Non-voted	O. 51,300 } S. (d) 1,800 }	53,100	61,485	+8,385	+8,900	—515
Change in incumbents.						
Voted	O. 26,600 } S. (e) 5,000 }	31,600	32,977	+1,377	+1,500	—123
Under leave salary.						
<b>A. 2.—Pay of Establishments:</b>						
Non-voted	O. 6,12,500 } S. (e) 49,000 }	6,400	5,677	—723	—723	..
Voted	O. 6,12,500 } S. (e) 49,000 }	6,61,500	6,32,852	—28,648	—26,329	—2,319
Due to unforeseen delay in the entertainment of special staff connected with the New Delhi conspiracy case, for which the supplementary grant was obtained.						
<b>A. 3.—Grants-in-aid, Contributions, etc.:</b>						
Non-voted	O. 1,200 } S. (f) 1,200 }	2,400	1,923	—477	—477	..
Voted	O. 1,200 } S. (f) 1,200 }	37,500	62,934	+25,434	+25,616	—182
Payment of clothing and equipment charges of additional Police.						
<b>A. 4.—Other Charges:</b>						
Non-voted	O. 15,300 } S. (g) 1,450 }	16,750	12,531	—4,219	—3,214	—1,005
Less touring.						
Voted	O. 3,62,500 } S. (e) 76,000 }	4,38,500	4,81,982	+43,482	+35,855	+7,627
Connected with the development of the political situation.						
<b>B.—Railway Police—Charges paid to the Punjab Government</b>						
		72 700	72,700	..	..	..
<b>C.—Police Training Schools</b>						
		4,000	3,690	—310	..	—310
<b>F.—Deduct—Probable Savings.</b>						
	O. —50,000 } S. (e) 50,000 }	..	..	..	..	..
<b>Totals { Non-voted</b>						
		78,650	81,616	+2,966	+4,486	—1,520
<b>Voted</b>						
		12,45,800	12,87,135	+41,335	+36,642	+4,693

(d) Sanctioned on 8th March.

(e) Voted on 18th February.

(f) Sanctioned on 24th December.

(g) Sanctioned on 24th December, Rs. 1,300 and 6th March, Rs. 150.

## ACCOUNT VI—EDUCATION.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or —. Rs.
A.—Grants-in-aid to Delhi University.	1,00,000	1,00,000	..	..	..
B.—Arts Colleges :					
B. 1.—Pay of Officers . . .	11,500	..	—11,500	..	—11,500
The scheme of raising the Government High School to the standard of an Intermediate College was deferred.					
C.—Government Professional Colleges :					
Establishment Charges paid to other Governments, Departments, etc. . . . .	3,900	2,696	—1,204	..	—1,204
Less debit was raised for training of students at Lahore.					
D.—Grants-in-aid to Non-Government Arts Colleges . . . . .	1,09,500	1,31,677	+22,177	+25,200	—3,023
Due to payment of more grants.					
E.—Government Secondary Schools :					
E. 1.—Pay of Officers . . .	6,800	6,425	—375	..	—375
E. 2.—Pay of Establishments .	48,300	48,372	+72	+200	—128
E. 3.—Other Charges . . .	32,600	32,772	+172	+1,360	—1,188
F.—Grants-in-aid to Non-Government Secondary Schools.					
F. 1.—Recurring Grants . .	2,03,500	2,02,244	—956	..	—956
F. 2.—Building and other Non-Recurring Grants . . . . .	67,600	28,895	—38,705	—33,314	—5,391
Due to the payment of only the legitimate demands made from the aided schools.					
G.—Grants-in-aid to Local Bodies for Secondary Education . . . . .	82,400	74,921	—7,479	..	—7,479
Grants for a new school and an agricultural farm were not given as these institutions were not opened by the District Board.					
H.—Grants-in-aid to Non-Government Primary Schools . . . . .	10,000	15,990	+5,990	+6,000	—10
Building grant to a primary school.					
I.—Grants-in-aid to Local Bodies for Primary Education					
1. 1.—Recurring Grants . .	1,93,700	2,07,165	+13,465	+14,225	—760
Larger grant to the Municipal Committee for compulsory primary education.					
1. 2.—Non-Recurring Grants .	22,500	18,370	—4,130	—4,000	—130
A local body did not apply for a grant.					
J.—Other Charges . . . . .	1,000	1,000	..	..	..
K.—Government Special Schools :					
K 1.—Pay of Establishments .	23,100	25,700	+2,600	+2,764	—164
Opening of evening classes in advanced clerical classes.					
K. 2.—Other Charges . . . .	18,900	15,404	—3,496	+326	—3,822
Economy in 5 years' programme.					
L.—General :					
L. 1.—Direction :					
L. 1 (1).—Pay of Officers					
O. 8,400 }					
S. (h) —1,200 }	7,200	876	—6,324	—5,060	—1,264
Non-appointment of a whole time Superintendent.					
L. 1 (2).—Pay of Establishments . . . . .	1,000	..	—1,000	—750	—250
Establishment for Superintendent of Education not entertained.					
L. 1 (3).—Other Charges . . .	900	..	—900	—700	—200
See L. 1. (1).					

(A) Sanctioned on 24th December.

ACCOUNT VI—EDUCATION—*concl'd.*

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
L. 2.—Inspection :					
L. 2.(1). Pay of officers. . . . .	12,700	11,766	—934	..	—934
L. 2(2)—Pay of Establishments . . . . .	12,100	11,544	—556	..	—556
L. 2(3)—Other Charges . . . . .	6,100	6,104	+4	+260	—256
L. 3. —Scholarships . . . . .	18,500	12,244	—6,256	—5,900	—356
Some scholarships not awarded as no eligible candidate applied.					
L. 4.—Miscellaneous :					
L. 4(1)—Pay of Officers. . . . .	1,700	1,680	—20	..	—20
L. 4 (2).—Pay of Establish- ments . . . . .	4,300	6,728	+2,428	+2,500	—72
Mainly under medical inspection of schools in connection with 5 years' programme.					
L. 4 (3).—Other Charges . . . . .	12,800	10,438	—2,362	—2,000	—362
Mainly under medical inspection of schools.					
<hr/>					
Totals . { Non-voted . . . . .	8,100	876	—7,224	—5,760	—1,464
Voted . . . . .	10,04,200	9,72,135	—32,065	+6,871	—38,936
<hr/>					

## ACCOUNT VII—MEDICAL.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reapprop- iation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>A.—Medical Establishment :</b>					
<b>A 1.—Pay of Officers :</b>					
<i>Non-voted</i> O.      34,600 }					
S. (k) —3,160 }	31,640	27,338	—4,302	—3,846	—462
Leave out of India.					
Voted . . . . .	19,700	19,557	—143	..	—143
<b>A. 2.—Pay of Establishments</b>	4,100	4,079	—21	..	—21
<b>A. 3.—Allowances and Contin-</b>					
<b>gencies :</b>					
<i>Non-voted</i> . . . . .	3,600	3,319	—281	+900	—1,181
Under cost of passages.					
Voted . . . . .	5,200	4,256	—944	—250	—694
Under contingencies (dietary charges).					
<b>A. 4.—Grants-in-aid, Contribu-</b>					
<b>tions, etc.</b> . . . . .	1,200	605	—595	—600	+5
No necessity arose for payment of contribution of an officer.					
<b>B.—Hospitals and Dispensaries :</b>					
<b>B. 1.—Pay of Officers</b> . . . . .	10,600	9,814	—786	..	—786
<b>B. 2.—Pay of Establishments</b>	5,100	4,789	—311	..	—311
<b>B. 3.—Allowances, etc.</b> . . . . .	2,000	896	—1,104	..	—1,104
Under travelling allowance.					
<b>B. 4.—Cost of Medicines, Diet</b>					
<b>of patients and Appara-</b>					
<b>tus</b> . . . . .	25,000	20,747	—4,253	..	—4,253
Economy.					
<b>B. 5.—Other Expenses</b> . . . . .	40,000	42,810	+2,810	+5,500	—2,690
Entertainment of additional nurses.					
<b>B. 6.—Grants-in-aid to Medi-</b>					
<b>cal Institutions</b> . . . . .	19,000	20,290	+1,290	+3,000	—1,710
Payment of a special grant-in-aid.					
<b>B. 7.—Establishment Charges</b>					
<b>paid to other Govern-</b>					
<b>ments, Departments, etc.</b>	10,200	12,700	+2,500	+2,500	..
Contribution towards maintenance of New Delhi Combined Hospital.					
<b>B. 8.—Deduct—Amount debit-</b>					
<b>ed to other Departments</b>	—300	—350	—50	..	—50
<b>C.—Grants-in-aid for Medical purposes</b>	3,40,500	3,30,496	—10,004	—7,980	—2,024
<b>D.—Medical Colleges and Schools</b> . . . . .	21,800	21,800	..	..	..
<b>Totals</b> { <i>Non voted</i> {					
Gross . . . . .	36,440	31,262	—5,178	—3,540	—1,638
Voted . { Gross . . . . .	5,03,200	4,92,234	—10,966	+2,770	—13,736
Deductions . . . . .	—300	—350	—50	..	—50
Net . . . . .	5,02,900	4,91,884	—11,016	+2,770	—13,786

## NOTE.

*Sub-head C.*—Grant-in-aid to the Lady Hardinge Medical College and Hospital, Delhi.—The Government of India, Department of Education, Health and Lands, have given the assurance that the grant-in-aid paid from Central Revenues to the Lady Hardinge Medical College and Hospital, during 1930-31 was properly spent and that the conditions of the grant were fulfilled.

(k) Sanctioned on 22nd December,—Rs. 1,560; and 24th December,—Rs. 1,300.

## ACCOUNT VIII—PUBLIC HEALTH.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>A.—Public Health Establishment :</b>					
A. 1.—Pay of Officers . . . . .	18,000	17,893	—107	..	—107
A. 2.—Pay of Establishments. . . . .	7,700	8,830	+1,130	+1,300	—170
Connected with leave arrangement.					
A. 3.—Grants in-aid, Contribu- tions, etc.					
Non-voted . . . . .	600	557	+357	+400	—43
Arrear contributions for passages of an officer.					
Voted . . . . .	9,000	7,300	—1,700	..	—1,700
A. 4.—Other Charges . . . . .					
Non-voted . . . . .	4,300	3,193	—1,107	..	—1,107
Less touring.					
Voted . . . . .	1,600	2,175	+575	+1,000	—425
More touring by the Sanitary Superintendent.					
A. 5.—Establishment Charges paid to other Govern- ments, Departments, etc.	50,000	50,000	..	..	..
<b>B.—Grants-in-aid for Public Health purposes :</b>					
B. 1.—Grants-in-aid, Contribu- tions, etc.:					
Non-voted O. . . . .					
S. (1) 9,000 . . . . .	9,000	12,386	+3,386	+3,387	—1
Payment due under section 12 Joint Water Board Act.					
Voted . . . . .	73,000	50,269	—22,731	—18,466	—4,265
Award of less grants.					
<b>C.—Expenses in connection with Epidemic Diseases :</b>					
C. 1.—Pay of Establishments. . . . .	3,800	3,659	—141	..	—141
C. 2.—Other Charges . . . . .	13,200	17,653	+4,453	+5,000	—547
Contingent expenditure on anti-malarial scheme.					
<b>D.—Bacteriological Laboratory :</b>					
D. 1.—Pay of Establishments . . . . .	4,100	4,131	+31	+60	—29
D. 2.—Other Charges . . . . .	6,900	8,516	+1,616	+1,700	—84
Connected with removal of laboratory.					
Totals { Non-voted . . . . .	31,900	34,429	+2,529	+3,787	—1,258
{ Voted . . . . .	1,69,200	1,52,533	—16,767	—9,406	—7,361

(1) Sanctioned on 22nd September



## ACCOUNT IX—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reapro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
A.—Irrigation—Naz fgarh Jhil . . . . .	5,000	802	—4,198	—4,000	—198
Very little repairs to Najafgarh Jhil.					
B.—Ecclesiastical :					
B. 1.—Pay of Officers . . . . .	15,000	17,967	+ 2,967	+ 2,970	—
Appointment of an additional chaplain of Delhi.					
B. 2.—Pay of Establishments . . . . .	300	300	..	..	..
B. 3.—Grants-in-aid . . . . .	400	400	..	..	..
B. 4.—Other Charges . . . . .	6,800	7,110	+ 310	+ 300	+ 10
B. 5.—Deduct.—Recoveries . . . . .	—1,200	—1,400	—200	..	—200
Recovery from Railway Department of contribution towards grant for Roman Catholic Church.					
C.—Political :					
C. 1.—Pay of Officers . . . . .					
O. . . . . 14,600 }					
S. (m) —3,500 }	10,800	9,528	—972	..	—972
C. 2.—Pay of Establishments . . . . .	1,000	..	—1,000	—618	—382
C. 3.—Grants-in-aid . . . . .	1,100	1,183	+ 83	+ 96	—13
C. 4.—Other Charges . . . . .	3,100	3,706	+ 606	+ 780	—174
Transfer of certain scholarships from the Punjab.					
D.—Agriculture :					
D. 1.—Pay of Officers . . . . .	9,000	9,000	..	..	..
D. 2.—Pay of Establishments . . . . .	17,500	16,913	—587	..	—587
D. 3.—Grants-in-aid . . . . .	24,300	20,980	—3,320	..	—3,320
D. 4.—Other Charges . . . . .					
Non-voted . . . . .	1,600	1,871	+ 271	+ 550	—279
Due to more touring.					
Voted . . . . .	17,200	10,973	—6,227	..	—6,227
Under medicine and instruments owing to the season having been more healthy.					
E.—Industries :					
E. 1.—Pay of Establishments . . . . .	20,300	17,799	—2,501	..	—2,501
Mainly under temporary establishment.					
E. 2.—Other Charges . . . . .	14,700	11,416	—3,284	—825	—2,459
Less expenditure under various items of contingencies.					
F.—Other Miscellaneous Departments :					
F. 1.—Inspector of Boilers :					
F. 1 (1).—Pay of Officers . . . . .	2,400	2,400	..	..	..
F. 1 (2).—Other Charges . . . . .	800	600	—200	..	—200
Due to rounding.					
F. 2.—Inspector of Factories . . . . .	300	..	—300	..	—300
F. 3.—Examinations . . . . .	200	201	+ 1	+ 1	..
H.—Miscellaneous Charges :					
H. 1.—Grants-in-aid . . . . .	3,35,000	3,04,304	—30,696	—25,126	—5,570
Due to less awards of grants.					
H. 2.—Other Expenditure . . . . .	70,200	49,050	—21,150	—7,200	—13,950
Due to less work in copying agency etc., (Rs. 16,826) and less expenditure on rents, rates and taxes (Rs. 4,700).					
Totals { Non-voted { Gross . . . . .	49,100	51,365	+ 2,265	+ 4,078	—1,813
Deductions . . . . .	—1,200	—1,400	—200	..	—200
Net . . . . .	47,900	49,965	+ 2,065	+ 4,078	—2,013
Voted . . . . .	5,07,900	4,35,438	—72,462	—37,150	—35,312

(m) Sanctioned on 22nd December.

## GRANT No. 80.—AJMER-MERWARA.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay Salaries and other Expenses of the AJMER-MERWARA ADMINISTRATION.

Accounts.	Final Appropriation.	Actual Expenditure.	Excess+ Savings—.	Net reap- propriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue :					
Non-voted . . . . .	3,000	3,000	..	..	..
Voted. { Gross . . . . .	2,64,500	2,67,857	+3,357	+8,355	—4,998
{ Deductions . . . . .	—7,200	—8,935	—1,735	—1,870	+135
{ Net . . . . .	2,57,300	2,58,922	+1,622	+6,485	—4,863
Account II.—General Administration :					
Non-voted . . . . .	38,590	36,743	—1,847	—1,680	—167
Voted . . . . .	1,06,600	1,10,756	+4,156	+5,150	—394
Account III.—Police :					
Non-voted . . . . .	14,340	14,002	—338	—140	—198
Voted . . . . .	3,68,100	3,69,929	+1,829	+2,360	—531
Account IV.—Education :					
Non-voted . . . . .	300	584	+284	+320	—36
Voted . . . . .	4,66,400	4,32,931	—33,469	—33,060	—409
Sub-head C.—A saving of Rs. 19,759 (of which Rs. 19,000 was reappropriated) occurred in the original appropriation of Rs. 99,500 as a result of economy.					
Account V.—Other Expenditure Heads :					
Non-voted . . . . .	44,510	45,002	+492	+1,500	—1,008
Voted . . . . .	3,53,600	3,64,432	+10,832	+12,595	—1,763
Sub-head C. 2.—A saving of Rs. 7,050 against the original appropriation of Rs. 10,100 is explained as due to economy and low purchase of raw material for jail manufacture.					
Sub-head E. 6.—Against the original appropriation of Rs. 700, the actual expenditure amounted to Rs. 12,126. The excess was caused by adjustment of belated debits for the maintenance charges of lunatics for 1927-28 and 1929-30.					
Sub-head K. 2.—The excess of Rs. 5,001 over the original appropriation of Rs. 3,800 was due to remission of tacaavi arrears (Rs. 5,597).					
Totals { Non-voted . . . . .	1,00,740	99,331	—1,409	..	—1,409
{ Voted . . . . .	15,59,200	15,45,905	—13,295	—4,600	—8,695
{ Gross . . . . .	15,59,200	15,45,905	—13,295	—4,600	—8,695
{ Deductions . . . . .	—7,200	—8,935	—1,735	—1,870	+135
{ Net . . . . .	15,52,000	15,36,970	—15,030	—6,470	—8,560

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>A.—Land Revenue—Charges of Administration :</b>					
A. 1.—Pay of Officers . . . . .	7,200	7,168	—32	—30	—2
A. 2.—Pay of Establishments . . . . .	32,800	32,971	+171	+1,060	—889
A. 3.—Other charges . . . . .	8,500	9,827	+1,327	+1,695	—368
Unforeseen expenditure on destruction of locusts.					
A. 4.— <i>Deduct</i> —Amount recovered from Wards' Estates . . . . .	—7,200	—7,168	+32	+30	+2
<b>B.—Land Revenue—Land Records :</b>					
B. 1.—Pay of Establishments . . . . .	61,800	61,436	—364	—380	+16
B. 2.—Other charges . . . . .	6,200	9,075	+2,875	+2,960	—85
Partly under travelling allowance.					
<b>C.—Commission on Land Revenue</b>					
Collections . . . . .	11,500	7,999	—3,501	—350	—3,151
A correction in the accounts made after the close of the year reduced the expenditure by Rs. 3,144.					
<b>D.—Land Revenue—Assignments and Compensations :</b>					
Non-voted . . . . .	3,000	3,000	..	..	..
Voted . . . . .	5,100	8,612	+3,552	+3,860	—308
Payment to the Military Department on account of land revenue assignment in respect of an officer.					
<b>E.—Excise :</b>					
<b>E. 1.—District Executive Establishment :</b>					
E. 1 (1).—Pay of Officers . . . . .	9,600	9,600	..	..	..
E. 1 (2).—Pay of Establishments . . . . .	17,500	17,484	16	..	—16
E. 1 (3).—Other Charges . . . . .	9,700	9,542	—158	—150	—8
<b>F.—Stamps :</b>					
<b>F. 1.—Non-Judicial :</b>					
F. 1 (1).—Pay of Establishments . . . . .	800	533	—267	—280	+13
F. 1 (2).—Other charges . . . . .	4,900	3,265	—1,635	—1,000	—635
Lower expenditure than anticipated.					
F. 2.—Judicial . . . . .	2,500	2,053	—447	—500	+53
<b>G.—Forests :</b>					
Lower expenditure than anticipated.					
<b>G. 1.—Conservancy, Maintenance and Regeneration . . . . .</b>					
G. 1.—Establishments :					
G. 2 (1).—Pay of Officers . . . . .	8,900	9,775	+875	+880	—5
Under leave salary.					
G. 2 (2).—Pay of Establishments . . . . .	19,700	18,475	—1,225	—1,110	—115
G. 2 (3).—Other charges . . . . .	6,900	7,735	+835	+860	—25
Payment of rent for an office building.					
G. 2 (4).— <i>Deduct</i> —Share of Establishment Charges transferred to Major head "52 A." . . . .	..	—1,767	—1,767	—1,900	+133
Provision not made originally for want of information regarding distribution of Joint Establishment charges.					
G. 3.—Share of Capital charges Financed from Ordinary Revenues . . . . .	3,700	4,060	+360	+840	—480
G. 4.—Interest on Forest Capital outlay . . . . .	..	1,134	+1,134	..	+1,134
<b>H.—Registration :</b>					
See Note.					
H. 1.—Pay of Establishments . . . . .	2,500	2,579	+79	+100	—21
H. 2.—Other Charges . . . . .	200	83	—117	—100	—17
<b>Economy.</b>					
<b>Totals</b>					
{ Non-voted . . . . . 3,000 3,000 .. .. . }					
{ Voted { Gross . . . . . 2,64,500 2,67,857 +3,357 +8,355 —4,998					
{ Deductions . . . . . —7,200 —8,935 —1,735 —1,870 +135					
{ Net . . . . . 2,57,300 2,58,922 +1,622 +6,485 —4,863					

## ACCOUNT II—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Chief Commissioner :					
A. 1.—Pay of Establishments	700	672	—28	—20	—8
A. 2.—Other charges	2,500	3,122	+622	500	+122
	Under-estimated.				
B.—District Establishments :					
B. 1.—Pay of Officers—					
Non-voted O. 38,900	32,500	31,069	—1,431	—1,590	+159
S. (a) —6,400					
Voted . . . . .	15,300	16,792	+1,492	+1,940	—448
	Payment of arrears of salary.				
B. 2.—Pay of Establishments	65,900	65,882	—18	+160	—178
B. 3.—Allowances, Honoraria, etc.					
Non-voted O. 6,300	6,090	5,674	—416	—90	—326
S. (b) —210					
Voted . . . . .	4,000	4,634	+634	+1,000	—306
Under 'travelling allowances' connected with civil disobedience movement.					
B. 4.—Contingencies	18,200	19,594	+1,394	+1,570	—176
	Connected with civil disobedience movement.				
Totals { Non-voted	38,590	36,743	—1,847	—1,680	—167
{ Voted . . . . .	1,06,600	1,10,756	+4,156	+5,150	—994

## ACCOUNT III—POLICE.

A.—District Executive Force—District Police :					
A. 1.—Pay of Officers :					
Non-voted	11,200	11,183	—17	..	—17
Voted . . . . .	6,400	4,250	—2,150	—2,170	+20
A. 2.—Police Force	2,48,000	2,53,759	+5,759	+5,800	—41
Under additional temporary Police in connection with civil disobedience movement.					
A. 3.—Other Establishments	14,300	14,361	+61	+150	—89
A. 4.—Allowances, Honoraria, etc. :					
Non-voted O. 2,600	2,540	2,219	—321	—140	—181
S. (c) —60					
Voted . . . . .	43,600	43,262	—338	—250	—88
A. 5.—Supplies and Services,	55,800	54,297	—1,503	—1,170	+333
	Under purchase of remounts.				
A. 6.—Grants-in-aid, contributions, etc.	600	600	..	..	..
Totals { Non-voted	14,340	14,002	—338	—140	—198
{ Voted . . . . .	3,68,100	3,69,929	+1,829	+2,360	—531

## ACCOUNT IV—EDUCATION.

A.—University—Government Art Colleges :					
A. 1.—Pay of Officers	54,400	51,639	—2,761	—2,740	—21
One newly created post remained unfilled.					
A. 2.—Pay of Establishments	14,900	14,301	—599	—570	—29
A. 3.—Other Charges	7,700	10,737	+3,037	+3,270	—233
Purchase of plants, etc., for the new Biological Laboratory.					
B.—Government Secondary Schools :					
B. 1.—Pay of Officers	13,800	12,177	—1,623	—1,700	+77
Leave out of India.					
B. 2.—Pay of Establishments	99,100	95,213	—3,887	—4,830	+943
B. 3.—Other Charges	16,400	16,276	—124	..	—124

(a) Sanctioned on 9th January,—Rs. 3,050 ; and 26th January,—Rs. 3,350.  
 (b) Sanctioned on 9th January, Rs. 190 ; and 26th March,—Rs. 400.  
 (c) Sanctioned on 26th March.

ACCOUNT IV.—EDUCATION—*concl'd.*

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or —. Rs.
C.—Grants-in-aid to Non-Government Secondary Schools . . . . .	99,500	79,741	—19,759	—19,000	—759
Economy.					
D.—Government Primary Schools :					
D. 1.—Pay of Establishments . . . . .	63,700	62,513	—1,187	—1,300	+113
D. 2.—Other Charges . . . . .	9,000	7,560	—1,440	—500	—640
Economy.					
E.—Grants-in-aid to Non-Government Primary Schools . . . . .	24,500	24,500	..	..	..
F.—Government Special Schools :					
F. 1.—Pay of Officers . . . . .	2,900	..	—2,900	—2,900	..
The new post remained unfilled.					
F. 2.—Pay of Establishments . . . . .	17,100	15,445	—1,655	—1,640	—15
F. 3.—Other Charges . . . . .	2,100	2,100	..	..	..
G.—General :					
G. 1.—Inspection :					
G. 1 (1).—Pay of Officers :					
Non-voted O. 5,600					
S. (a)—5,600	..	584	+584	+620	—36
Share of special pay of an officer for holding collateral charge of the post of the Superintendent of Education.					
Voted . . . . .	6,300	6,278	—22	—20	—2
G. 1 (2).—Pay of Establish- ments . . . . .	11,100	12,027	+927	+1,040	—113
One temporary post was created.					
G. 1 (3).—Grants-in-aid, Con- tributions, etc. . . . .	500	..	—500	—500	..
No exhibition was held.					
G. 1 (4).—Other Charges :					
Non-voted : O. 600					
S. (b)—300	300	..	—300	—300	..
Superintendent of Education was not appointed.					
Voted . . . . .	7,000	9,029	+1,129	+1,420	—291
Under-estimated.					
G. 2.—Scholarships . . . . .	15,100	13,140	—1,960	—2,650	+690
G. 3.—Miscellaneous . . . . .	400	255	—145	—140	—5
Totals . . . . .					
{ Non-voted . . . . .	300	584	+284	+320	—36
{ Voted . . . . .	4,66,400	4,32,931	—33,469	—33,060	—409

## ACCOUNT V.—OTHER EXPENDITURE HEADS.

A.—Administration of Justice :					
A. 1.—Law Officers . . . . .	5,500	5,564	+64	+75	—11
A. 2.—Judicial Commissioner :					
A. 2 (1).—Pay of Establish- ments . . . . .	4,300	3,764	—536	—600	+64

(a) Sanctioned on 28th January,—Rs. 4,600 ; and 26th March,—Rs. 1,000.

(b) Sanctioned on 26th March.

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Administration of Justice—<i>concl'd.</i></b>					
A. 2 (2).—Other Charges					
Non-voted O 2,100 }					
S. (a) 90 }	2,190	2,358	—168	+920	—752
Under travelling allowance.					
Voted . . . . .	2,290	1,346	—854	—750	—104
Economy.					
A. 3.—Civil and Sessions Courts :					
A. 3 (1).—Pay of Officers . . . . .	25,800	26,846	+1,046	+1,050	—4
Under leave salary.					
A. 3 (2).—Pay of Establishments . . . . .	32,700	32,750	+50	+30	+29
A. 3 (3).—Other Charges . . . . .	3,800	3,112	—688	—380	—308
Economy.					
A. 4.—Courts of Small Causes :					
A. 4 (1).—Pay of Officers . . . . .	10,000	8,662	—1,338	—1,900	—248
A. 4 (2).—Pay of Establishments . . . . .	9,200	8,980	—220	—310	+90
A. 4 (3).—Other Charges . . . . .	1,000	1,015	+15	+50	—35
A. 5.—Criminal Courts :					
A. 5 (1).—Pay of Officers . . . . .	4,500	4,441	—59	—50	—9
A. 5 (2).—Pay of Establishments . . . . .	14,300	13,868	—432	—400	—32
A. 5 (3).—Other Charges . . . . .	7,600	9,102	+1,502	+1,540	—38
Under diet of witnesses.					
<b>B.—Jails :</b>					
B. 1.—Pay of Officers :					
Non-voted . . . . .	1,800	1,892	+92	+100	—8
Voted . . . . .	3,300	2,880	—420	—420	..
B. 2.—Pay of Establishments.	14,000	14,616	—616	+830	—214
Additional warders were sanctioned.					
B. 3.—Allowances, etc. . . . .	300	76	—224	—100	—124
Economy.					
B. 4.—Dietary, Clothing, Bedding Charges and other Supplies and Services . . . . .	28,700	32,333	+3,633	+1,320	+2,313
In connection with civil disobedience movement. The reappropriation proved inadequate.					
B. 5.—Contingencies . . . . .	500	529	+29	+30	—1
<b>C.—Jail Manufacture :</b>					
C. 1.—Pay of Establishments . . . . .	400	283	—117	—110	—7
C. 2.—Other Charges . . . . .	10,100	3,050	—7,050	—7,050	..
Economy and reduced purchase of raw material for jail manufacture.					
<b>D.—Ecclesiastical :</b>					
D. 1.—Ecclesiastical Establishments :					
D. 1 (1).—Pay of Officers					
O. 9,700 }					
S. (b) —400 }	9,300	9,178	—122	..	—122
D. 1 (2).—Pay of Establishments . . . . .	1,000	972	—28	—20	—8
D. 1 (3).—Other Charges					
O. 3,200 }					
S. (a) 770 }	3,970	4,069	+99	+20	+79
(a) Sanctioned on 9th January.					
(b) Sanctioned on 28th January.					

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<i>D.—Ecclesiastical—concd.</i>					
<i>D. 2.—Cemetery Establishments</i>					
<i>D. 2 (1).—Pay of Establish- ments</i>	1,000 100	1,010 ..	+10 —100	.. —100	+10 ..
<i>D. 2 (2).—Other Charges</i>					
<i>E.—Medical:</i>					
<i>E. 1.—Medical Establishments</i>					
<i>E. 1 (1) Pay of Officers</i>					
<i>Non-voted O. 22,600</i>					
<i>S. (a) —50</i>	22,550	23,639	+1,089	+1,150	—61
<i>Pay for part of March drawn in that month.</i>					
<i>Voted</i>	24,900	22,078	—2,822	—2,820	—2
<i>E. 1 (2).—Pay of Estab- lishments</i>	7,500	9,645	+2,145	+2,230	—85
<i>Additional establishment.</i>					
<i>E. 1 (3).—Other Charges.</i>					
<i>Non-voted O. 700</i>					
<i>S. (b) 1,900</i>	2,600	1,884	—716	—570	—146
<i>Under cost of passages.</i>					
<i>Voted</i>	4,100	3,374	—726	—510	—216
<i>Economy.</i>					
<i>E. 2.—Hospitals and Dispensaries :</i>					
<i>E. 2 (1).—Pay of Establish- ments</i>	10,800	10,309	+2,509	+3,900	—1,391
<i>Mainly for arrears of pay. See also E. 3.</i>					
<i>E. 2 (2).—Other Charges</i>	13,900	17,297	+3,397	+3,300	+17
<i>Partly for purchase of appliances, etc., for two Dispensaries. See also E. 3.</i>					
<i>E. 3.—Grants-in-aid for Medi- cal purposes.</i>	26,500	23,540	—2,660	—2,660	..
<i>Included a lump provision Rs. 24,300 for Medical programme, of which Rs. 1,780</i>					
<i>was intended for E. 2 (1) and Rs. 920 for E. 2. (2).</i>					
<i>E. 4.—Other Expenses</i>	300	174	—126	—120	—6
<i>Economy.</i>					
<i>E. 5.—Medical Colleges and Schools</i>	300	350	+50	+50	..
<i>E. 6.—Establishment Charges paid to other Govern- ments, Departments, etc.</i>	700	12,126	+11,426	+12,230	—804
<i>Adjustment of belated debits for the maintenance charges of lunatics for 1927-28 and 1929-30.</i>					
<i>F.—Public Health :</i>					
<i>F. 1.—Pay of Establishments</i>	3,800	3,555	—245	—240	—5
<i>F. 2.—Other Charges</i>	500	599	+99	+100	—1
<i>G.—Agriculture :</i>					
<i>G. 1.—Agriculture</i>	500	450	—50	—50	..
<i>G. 2.—Veterinary charges—Es- tablishment charges paid to other Governments, Departments, etc.</i>	800	718	—82	..	—82
<i>G. 3.—Co-operative Credit Society :</i>					
<i>G. 3 (1).—Pay of Officers</i>	6,000	6,045	+45	+50	—5
<i>G. 3 (2).—Pay of Establish- ments</i>	17,100	16,453	—647	—650	+3
<i>G. 3 (3).—Other Charges</i>	10,600	9,635	—965	—800	—165
<i>Economy.</i>					
<i>G. 3 (4).—Grants-in-aid</i>	10,300	10,300	..	..	..

(a) Sanctioned on 26th March.

(b) Sanctioned on 9th January, Rs. 2,600 ; and 26th March,—Rs. 100.

ACCOUNT V.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Museum :					
I. 1.—Pay of Establishments	3,600	3,770	+170	+170	..
I. 2.—Allowances, etc. . . .	300	222	—78	—50	—28
I. 3.—Other charges . . . .	100	100	..	..	..
J.—Other Miscellaneous Departments :					
J. 1.—Pay of Establishments .	1,300	1,577	+277	+270	+7
Under leave salary.					
J. 2.—Allowances, etc. . . .	4,100	3,448	—652	—270	—382
Economy.					
J. 3.—Other Charges . . . .	500	480	—20	—20	..
J. 4.—Establishment Charges paid to other Govern- ments, Departments, etc.	2,400	2,160	—240	—400	+160
K.—Miscellaneous charges :					
K. 1.—Grants-in-aid . . . .	15,000	15,000	..	..	..
K. 2.—Other Charges . . . .	3,800	8,801	+5,001	+5,140	—139
Due to remission of tacavi arrears (Rs. 5,597).					
TOTALS { <i>Non-voted</i> . . . .	44,510	45,002	+492	+1,500	—1,008
{ <i>Voted</i> . . . .	3,53,600	3,64,432	+10,832	+12,595	—1,763

## NOTE.

Account I-Sub-head G. 4—This is the second year of the adjustment of interest charges. The Divisional Forest Officer, Ajmer, was requested on the 13th March 1930 to arrange for funds for 1930-31. That Officer promised to apply for an additional appropriation when submitting the revised budget for that year. Funds do not, however, appear to have been provided.



## GRANT No. 81—ANDAMANS AND NICOBAR ISLANDS.

See also the Appendix of the Director, Commercial Audit.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for Expenditure in respect of the ANDAMANS AND NICOBAR ISLANDS.

Accounts.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation adjusted or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT I.—Convict Settlement					
Charges:					
Non-voted . . . .	1,74,850	1,87,262	+ 12,412	..	+ 12,412

Sub-head K.—The excess of Rs. 14,361 over the appropriation of Rs. 10,050 represents share of establishment and pensionary charges incurred in England connected with the reclamation scheme debited after the close of the year.

Voted	{ Gross . .	38,79,100	39,40,422	+ 61,322	+ 948	+ 60,374
	{ Deductions .	—6,54,400	—7,93,871	—1,39,471	..	—1,39,471
	{ Net . . .	32,24,700	31,46,551	—78,149	+ 948	—79,097

Sub-head A. 5.—The saving of Rs. 15,663 against appropriation of Rs. 20,000 was due to importation of fewer convict families.

Sub-head C. 3.—The saving of Rs. 20,207 against appropriation of Rs. 44,200 was due partly to over-estimation (Rs. 5,000) and partly to charging deck fares for policemen travelling on duty in the Andamans vessels.

Sub-head D. 4 (1).—The actual expenditure amounted to Rs. 1,44,641 against appropriation of Rs. 90,000. The expenditure is of a fluctuating nature.

Sub-head E. 4 (5).—The actual recoveries amounted to Rs. 95,258 against provision of Rs. 53,500 due to under-estimation.

Sub-head G. 6.—The saving of Rs. 97,569 against appropriation of Rs. 1,30,600 was partly due to over-estimation (Rs. 36,000) and partly to inclusion of provision for freight charges (Rs. 46,880) which were debited to sub-heads E. 4 (2), E. 4 (3) and E. 4 (4).

Sub-head G. 7.—The saving of Rs. 89,034 against appropriation of Rs. 7,70,000 was mainly due to excess provision (Rs. 20,000) and inclusion of provision for talabdar convicts (Rs. 37,000) whose charges were debited to sub-heads A. 2. D. 2. etc. as a result of the decision to treat them as forming part of the regular establishments under various offices.

Sub-heads J. 1, J. 2 and J. 3.—The excesses of Rs. 15,838, Rs. 23,839 and Rs. 4,117 over the appropriations of Rs. 50,000, Rs. 2,82,000 and Rs. 40,000 respectively were due to change in the stationship. S. S. Ahmed for which provision was made having been replaced by S.S. Shahjahan, a vessel of greater tonnage.

Sub-head J. 5.—The recoveries amounted to Rs. 3,06,221 against provision of Rs. 1,95,800. The recovery from the Forest Department fluctuates a good deal.

## Account II.—Forests:

Non-voted	{ Gross . .	54,100	45,668	—8,432	..	—8,432
	{ Deductions .	—9,900	—3,433	+ 6,467	..	+ 6,467
	{ Net . . .	44,200	42,235	—1,965	..	—1,965
Voted	{ Gross . .	17,60,200	17,18,289	—41,911	—1,013	—40,898
	{ Deductions .	—34,300	—26,800	+ 7,500	..	+ 7,500
	{ Net . . .	17,25,900	16,91,489	—34,411	—1,013	—33,398

Sub-head A. 1.—The saving of Rs. 73,540 against appropriation of Rs. 10,63,300 was mainly the result of trade depression.

Sub-head A. 3 (2).—The saving of Rs. 36,497 against appropriation of Rs. 73,400 was under 'feeding charges of elephants' due to more elephants lent to contractors.

Accounts.	Final Appropriation	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
Account III—Other Expenditure Heads . . . . .	10,400	6,100	—4,300	+ 65	—4,365
Totals {	Gross . . . . .	2,28,950	2,32,930	+ 3,980	+ 3,980
	Deductions . . . . .	— 9,900	— 3,433	+ 6,467	+ 6,467
	Net . . . . .	2,19,050	2,29,497	+ 10,447	+ 10,447
	Gross . . . . .	56,49,700	56,64,811	+ 15,111	+ 15,111
	Deductions . . . . .	— 6,88,700	— 8,20,671	— 1,31,971	— 1,31,971
	Net . . . . .	49,61,000	48,44,140	— 1,16,860	— 1,16,860

NOTE.

The excess under sub-head K.—(non-voted) in Account I mainly accounts for the total excess under this Grant. Increased recoveries from the Forest Department under sub-head J. 5 (Account I) are largely responsible for the voted saving in this Grant.

### ACCOUNT I—CONVICT SETTLEMENT CHARGES.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess+ Saving—	Net reappro- priation or surrender.	Remainder un- adjusted +or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Superintendence :</b>					
<b>A. 1.—Pay of Officers :</b>					
<i>Non-voted : O.</i> 86,200	} 78,610	78,418	—192	—400	+208
<i>S. (a)—7,590</i>					
Voted . . . . .	29,200	29,239	+39	+1,300	—1,261
<b>A. 2.—Pay of Establishments .</b>	92,900	1,19,298	+26,398	+26,100	+298
Talabdar convicts employed as menials, previously charged under G. 7. were for the first time brought on the regular establishment.					
<b>A. 3.—Allowances and Expenses :</b>					
<i>Non-voted O.</i> 7,300	} 9,100	8,287	—813	..	—813
<i>S. (b) 1,800</i>					
Voted . . . . .	44,500	53,424	+8,624	+10,800	—2,176
Mainly on agricultural implements provided under G. 8 (Rs. 2,250), purchase of lorry (Rs. 2,500) and increase in the maintenance charges of lorries, etc. (Rs. 2,800).					
<b>A. 4.—Grants-in-aid, Contributions, etc.</b>					
<i>Non-voted : O.</i> 2,600	} 2,770	2,810	+40	—24	+64
<i>S. (b) 170</i>					
Voted . . . . .	7,400	11,600	+4,200	+4,200	—
Contribution to the Salvation Army.					
<b>A. 5.—Passages for families of</b>					
Self-Supporters . . . . .	20,000	4,337	—15,663	—15,000	—663
Fewer Convict families imported.					

(a) Sanctioned on 17th January,—Rs. 3,590 : and 13th March,—Rs. 4,000.

(b) Sanctioned on 17th January.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Savings—	Net reappro. or surrender.	Remainder unadjusted + or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Medical :</b>					
B. 1.—Pay of Officers :					
<i>Non-voted O.</i> 21,000 }	19,700	19,511	—189	..	—189
<i>S. (b)</i> —1,300 }					
Voted . . . . .	31,900	39,761	+7,861	+7,000	+861
Change of personnel and increased special pay to an officer.					
B. 2.—Pay of Establishments.	42,100	41,987	—113	+600	—713
B. 3.—Allowances and Contingencies :					
<i>Non-voted</i> . . . . .	1,000	638	—362	.	—362
Under travelling allowance.					
Voted . . . . .	6,600	10,802	+4,202	+4,800	—598
Travelling allowance of Wells disease officers (Rs. 1,300) and extra cost of maintaining more lights in hospitals (Rs. 3,500). See B. 4.					
B. 4.—Medical Supplies . . . . .	71,200	84,938	+13,738	+15,000	—1,262
Cost of severe malaria and dysentery epidemics (Rs. 10,300) and purchase of X-Ray apparatus (Rs. 2,000)					
<b>C.—Police :</b>					
C. 1.—Pay of Officers :					
<i>Non-voted O.</i> 19,000 }	19,720	19,713	—7	..	—7
<i>S. (b)</i> 720 }					
Voted . . . . .	5,900	6,894	+994	+400	+594
Arrear leave salary.					
C. 2.—Pay of Establishments . . . . .	2,00,300	2,01,120	+820	+5,400	—4,580
C. 3.—Allowances, Honoraria, etc. :					
<i>Non-voted O.</i> . . . . . 1,000 }	1,200	1,317	+117	..	+117
<i>S. (b)</i> 200 }					
Voted . . . . .	44,200	23,993	—20,207	—16,700	—3,507
Over-estimation (Rs. 5,000) and charging deck fares for policemen travelling on duty in the Andamans Vessels. (Rs. 15,000).					
C. 4.—Ordnance Supplies . . . . .	10,000	7,197	—2,803	..	—2,803
A fluctuating item.					
C. 5.—Other Supplies . . . . .	30,000	16,386	—13,614	—2,650	—10,964
Over-estimated. Average expenditure during last 5 years is Rs. 20,000 (round).					
C. 6.—Contingencies . . . . .	6,800	5,989	—811	..	—811
C. 7.—Establishment charges paid to other Governments, Departments, etc.	500	300	—200	..	—200
Connected with training of head constables.					
C. 8.—Grants-in-aid, Contributions, etc. . . . .	600	623	+23	+24	—1
C. 9.—Deduct.—Recoveries from Forest Department . . . . .	—2,400	—1,194	+1,206	..	+1,206
A fluctuating item.					

(b) Sanctioned on 17th January.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D.—Marine :</b>					
D. 1.—Pay of Officers . . . . .	9,000	9,296	+296	+400	—104
D. 2.—Pay of Establishments . . . . .	69,000	68,940	—60	+3,550	—3,610
The reappropriation proved unnecessary owing to vacancies.					
D. 3.—Allowances and Contingencies :					
Non-voted . . . . .	O. 400 }				
S. (b) 200 }	600	1,203	+603	+550	+53
Special tour to Calcutta.					
Voted . . . . .	1,600	4,983	+3,383	+2,150	+1,233
Connected with expenditure on electric energy supplied to lighthouse not originally provided.					
D. 4.—Marine Supplies :					
D. 4 (1).—Gross Charges . . . . .	10,000	1,464	+54,641	..	+54,641
The expenditure fluctuates a good deal.					
D. 4 (2).—Deduct—Amount re- covered for value of coal supplied to R. I. M. vessel . . . . .	—7,000	—1,771	+5,229	..	+5,229
The expenditure is fluctuating.					
D. 4 (3).—English Charges . . . . .	..	104	+104	+1,013	—909
Expenditure consists of payments brought forward from 1929-30. Appropriation Rs. 1,013 was based on rounded figure included in the revised estimates.					
D. 4 (4).—Loss or Gain by- Exchange . . . . .	..	2	+2	..	+2
D. 5.—Grants-in-aid, Contributions, etc.					
O. 600 }					
S. (b) 50 }	650	625	—25	..	—25
<b>E.—Commissariat :</b>					
E. 1.—Pay of Officers					
Non-voted O. 13,300 }					
S. (b) 500 }	13,800	13,260	—540	..	—540
Voted . . . . .		197	+197	..	+197
E. 2.—Pay of Establishments . . . . .	3,900	5,808	+1,908	+2,000	—92
A post of Engine Driver for ice plant created.					
E. 3.—Other Charges					
Non-voted O. 800 }					
S. (b) 1,200 }	2,000	914	—1,086	—550	—536
Under transfer travelling allowance—the transfer took place late in March.					
Voted . . . . .	400	537	+137	..	+137
E. 4.—Supplies :					
E. 4 (1).—Bakery . . . . .	9,000	5,789	—3,211	..	—3,211
Over-estimated.					
E. 4 (2).—Dairy Farm . . . . .	17,000	25,923	+8,923	+15,800	—6,877
Under freight charges. The connected provision (Rs. 15,800), which was also excessive originally made under G. 6.					
E. 4 (3).—Slaughter House . . . . .	39,000	43,628	+4,628	+13,000	—8,372
Under freight charges. The connected provision (Rs. 13,000), which was also excessive, wrongly made under G. 6 originally.					

(b) Sanctioned on 17th January.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Commissariat—<i>concl.</i></b>					
<b>E. 4—Supplies—<i>concl.</i></b>					
E. 4 (4).—Other Charges . . . . .	1,50,000	1,59,272	+9,272	+23,200	—13,928
Under freight charges and rations to convicts employed on dredger bund work. The reappropriation proved excessive. See also G. 6.					
E. 4 (5).— <i>Deduct</i> —Recoveries from Military and other Departments . . . . .	—53,500	—95,255	—41,758	..	—41,758
Under-estimated: first year of this sub-head.					
<b>E. 5.—Grants-in-aid, Contributions, etc.</b>					
O. . . . . 600 }					
S. (b) 50 }	650	600	—50	..	—50
<b>F—Miscellaneous Establishments (other than Jail Establishment):</b>					
<b>F. 1.—Veterinary :</b>					
F. 1 (1).—Pay of Establish-ments . . . . .	6,500	6,316	—184	..	—184
F. 1 (2).—Establishment Char- ges paid to other Go- vernments, Departments, etc. . . . .	..	600	+600	+600	..
Contribution to Bengal Government for a veterinary student.					
F. 1 (3).—Other Charges . . . . .	2,300	2,650	+350	+400	—50
Under travelling allowance.					
<b>F. 2.—Education :</b>					
F. 2 (1).—Pay of Officers . . . . .	800	840	+40	+50	—10
F. 2 (2).—Pay of Establish-ments . . . . .	44,000	33,104	—8,496	—1,050	—7,446
Partly drawal of leave salary in England. Rs. 6,000 proposed for surrender, but not accepted.					
F. 2 (3).—Other Charges					
<i>Not voted</i> . . . . .	..	236	+236	..	+236
Represents travelling allowance of a non-voted Officer.					
<i>Voted</i> . . . . .	9,100	8,995	—105	..	—105
<b>F. 3.—Treasury, Registration and other Establishments :</b>					
F. 3 (1).—Pay of Officers . . . . .	600	600	..	..	..
F. 3 (2).—Pay of Establish-ments . . . . .	3,800	5,114	+1,314	+1,500	—186
See A. 2.					
F. 3 (3).—Other Charges . . . . .	500	1,335	+835	+1,400	—565
Freight on cash chests, the connected provision (Rs. 1,400) was made under G. 6.					
<b>G.—Miscellaneous Jail Charges :</b>					
G. 1.—Pay of Establishments . . . . .	53,900	53,888	—12	+2,000	—2,012
G. 2.—Allowances, etc. . . . .	4,500	6,950	+2,450	+800	+1,650
Under travelling allowance connected with dredger works.					
G. 3.—Forest Supplies . . . . .	27,000	19,113	—7,887	—5,800	—2,087
Less timber purchased by Marine Department.					
G. 4.—Jail Press Supplies . . . . .	500	11	—489	..	—489
Over-estimated. Rs. 100 surrendered but not accepted.					
G. 5.—Clothing . . . . .	34,500	25,014	—9,486	..	—9,486
Reduction in convict strength (Rs. 6,400) and economy under police clothing (Rs. 3,000).					
G. 6.—Other Supplies . . . . .	1,30,600	33,031	—97,569	—82,830	—14,739
Included provision (Rs. 46,880) for freight charges which were debited to sub-heads E. 4 (2), E. 4 (3), E. 4 (4); the balance mainly due to excessive provision.					
G. 7.—Subsistence Money . . . . .	7,70,000	6,80,966	—89,034	—67,950	—21,084
Excess provision (Rs. 20,000), grant of less number of self supporters' tickets (Rs. 13,000), and adjustment of pay charges of talabdar convicts under respective sub-heads ( <i>e.g.</i> , A. 2 D. 2, E. 2, etc.) due to their treatment as regular establishments subsequently (Rs. 37,000).					
G. 8.—Contingencies . . . . .	15,000	13,828	—1,172	—65	—1,107
Agricultural expenses adjusted under A. 3 (q. v.) but originally provided here.					

(6) Sanctioned on 17th January.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>H.—Charges in connection with "S.S. Maharaja" :</b>					
H. 1.—Pay of Officers . . .	5,400	5,400	..	..	..
H. 2.—Cost of Coal. . .	65,000	56,595	—8,405	—6,500	—1,905
Fall in price of coal.					
H. 3.—Charter of Steamer . . .	4,34,200	4,34,198	—2	..	—2
H. 4.—Indian Port Expenses, Working Expenses and Agency Fees at Ports . . .	65,000	65,170	+170	..	+170
H. 5.—Other Charges . . .	25,000	30,741	+5,741	+7,000	—1,259
Mainly on messing charges owing to increase in number of convicts imported.					
H. 6.—Deduct—Recovery from Forest Department, etc. . .	—3,95,700	—3,89,427	+6,273	..	+6,273
A fluctuating item.					
<b>J.—Charges in connection with the Station Ship :</b>					
J. 1.—Cost of Coal . . .	50,000	65,838	+15,838	+19,500	—3,662
More consumption of coal, the Station ship Shahjahan being a larger vessel.					
J. 2.—Charter of Steamer . . .	2,82,000	3,05,839	+23,839	+23,850	—11
The provision was for S.S. Ahmed, which was replaced by S.S. Shahjahan, a vessel of greater tonnage.					
J. 3.—Indian Port Expenses, Working Expenses and Agency fees at Ports . . .	40,000	44,147	+4,147	+5,000	—853
See J. 2.					
J. 4.—Other Charges . . .	10,000	11,455	+1,455	+1,080	+375
See J. 2.					
J. 5.—Deduct—Recovery from Forest Department, etc. . .	—1,95,800	—3,06,221	—1,10,421	..	—1,10,421
A fluctuating item.					
<b>K.—Works Non-voted O. . .</b> S.1(c)10,050 ]	10,050	24,411	+14,361	..	+14,361
Share of establishment and pensionary charges incurred in England connected with reclamation scheme debited after the close of the year (Rs. 14,258).					
Voted . . .	9,30,000	9,13,995	—16,005	..	—16,005
<b>L.—Deduct—Probable Savings . . .</b>	—1,50,000	..	+1,50,000	..	+1,50,000
Fully realised.					
<b>Totals .</b> { Non-voted . . .	1,74,850	1,87,262	+12,412	..	+12,412
{ Voted . . .	Gross . . .	38,79,100	39,40,422	+61,322	+948
	Deductions . . .	—6,54,400	—7,93,871	—1,39,471	..
	Net . . .	32,24,700	31,46,551	—78,149	+948

(c) Sanctioned on 13th March.

## ACCOUNT II.—FORESTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Conservancy, Maintenance and Regeneration:</b>					
A. 1.—Timber and other produce removed from the Forest by Government Agency	10,63,300	9,89,760	—73,540	—10,000	—63,540
Mainly the result of trade depression.					
A. 2.—Timber and other produce removed from the Forest by Consumers or Purchasers	700	660	—40	..	—40
A. 3.—Live Stock, Stores and Tools and Plant:					
A. 3 (2).—Feed and keep of cattle	73,430	36,903	—36,497	—28,000	—8,497
Loan of more elephants to contractors and consequent saving in feeding charges, etc.					
A. 3 (3).—Purchase of Stores and Tools and Plant	1,25,000	1,16,559	—8,441	..	—8,441
Extension of extraction on contract.					
A. 4.—Communications and Buildings.					
A. 4 (1).—Roads and Bridges	2,200	261	—1,939	..	—1,939
Only urgent repairs were carried out owing to financial stringency.					
A. 4 (2).—Buildings	7,000	2,636	—4,364	..	—4,364
See A. 4 (1).					
A. 4 (3).—Other Works	10,000	1,416	—8,584	..	—8,584
See A. 4 (1).					
A. 5.—Organisation, Improvement and Extension of Forests	36,100	22,801	—13,299	—8,000	—5,299
Curtailement of plantation owing to financial stringency.					
A. 6.—Miscellaneous	12,500	9,528	—2,972	—1,700	—1,272
Increased purchases of stores on C. I. f. basis.					
<b>B.—Establishments:</b>					
B. 1.—Services wholly charged to Revenue:					
B. 1 (1). Pay of Establishments	900	880	—20	..	—20
B. 2.—Services charged both to Revenue and Capital:					
B. 2 (1).—Pay of Officers:					
Non-voted	38,200	38,731	+531	+531	..
Voted	55,700	37,867	—17,833	..	—17,833
One new post unfilled and another charged to '52 A.—Capital'.					
B. 2 (2).—Pay of Establishments	1,04,600	1,00,895	—3,705	..	—3,705
Recovery of pay charges of foresters employed by an extraction contractor (Rs. 1,200).					
B. 2 (3).—Allowances, Honoraria, etc.:					
Non-voted	4,500	2,726	—1,774	—531	—1,243
Under fixed travelling allowance.					
Voted	7,800	7,090	—710	..	—710
B. 2 (4).—Contingencies	5,600	7,301	+1,701	+1,700	+1
Mainly under-estimation (Rs. 1,100) and increase in rent for office building.					

ACCOUNT II.—FORESTS—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

B.—Establishments—*concl'd.*

B. 2 (5).—Grants-in-aid, Contributions, etc.:	1,500	778	—722	..	—722
---	-------	-----	------	----	------

Change in incumbents.

B. 3.—*Deduct*—Share of Establishment charges transferred to Major Head '52-A'  
Non-voted . . .

—9,900	—3,433	+6,467	..	+6,467
--------	--------	--------	----	--------

Due to variation in relative revenue and capital expenditure.

Voted . . .	—34,300	—26,800	+7,500	..	+7,500
-------------	---------	---------	--------	----	--------

See B. 3—Non-voted.

C.—Interest on Forest Capital outlay ..	48,624	+48,624	+46,000	+2,624
---	--------	---------	---------	--------

The question of adjustment was decided after the demand was voted. The reappropriation proved inadequate.

D.—English Charges (High Commissioner) on Stores . . .	20,000	6,612	—13,388	—13,203	—185
--	--------	-------	---------	---------	------

Fewer demands than forecasted.

E.—Loss or Gain by Exchange . . .	..	93	+93	..	+93
-----------------------------------	----	----	-----	----	-----

## F.—Share of Capital Charges financed from Ordinary Revenues (Major head "8A").

## F. 1.—India

Non-voted . . .	9,900	3,433	—6,467	..	—6,467
-----------------	-------	-------	--------	----	--------

See Grant No. 88.—Forest Capital outlay.

Voted . . .	3,60,400	3,28,403	—31,997	..	—31,997
-------------	----------	----------	---------	----	---------

See Grant No. 88—Forest Capital outlay.

G.—*Deduct*—Probable savings

O. —1,60,000 }					
S. (a) +35,000 }	—1,25,000	..	+1,25,000	+12,190	+1,12,810

Fully realised.

Totals	Non-voted	Gross .	54,100	45,668	—8,432	..	—8,432
		Deductions .	—9,900	—3,433	+6,467	..	+6,467
		Net .	44,200	42,235	—1,965	..	—1,965
	Voted	Gross .	17,60,200	17,18,239	—41,911	—1,013	—40,898
		Deductions .	—34,300	—26,800	+7,500	..	+7,500
		Net .	17,25,900	16,91,439	—34,411	—1,013	—33,398

(a) Voted on 18th February.



## ACCOUNT III.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Stamps . . . . .	400	312	—88	..	—88
B.—Miscellaneous Departments . . . . .	..	..	..	+65	—65
C.—Miscellaneous . . . . .	10,000	5,788	—4,212	..	—4,212
Less taccavi advances written off.					
Total . . . . .	10,400	6,100	—4,300	+65	—4,365

## IMPORTANT COMMENT.

There has been on the whole a considerable improvement in budgeting in the last two years, but defective estimating under a large number of individual sub-heads still continues, especially A.-5, C.-5, D.-4, G.-3, G.-5, G.-6 and G.-7 of Account No. I. In particular, it appears that there have been as the result of various causes, substantial excesses over the original estimates under sub-head D.-4 (Marine Supplies) in each of the past five years. The local Administration, however, has pointed out several discrepancies in the figures of expenditure shown in the Appropriation Account and those maintained by itself. As the accounts of the year are closed, these discrepancies have not been investigated. In connection with the reference to similar features of last year's accounts, mentioned in paragraph 3 on page 488 of the Appropriation Report for 1929-30, and to the proposal for constituting a separate Pay and Accounts Office at Port Blair which was abandoned in view of financial stringency, the Public Accounts Committee has recommended for the consideration of the Government of India the proposal of the Auditor General that a trained Assistant Accounts Officer be deputed to the Andamans to do the work of the Treasury Officer and give financial advice to the head of the Administration.

## GRANT No. 82.—RAJPUTANA.

SUMMARY by ACCOUNTS of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Salaries and other Expenses of the RAJPUTANA ADMINISTRATION.

Accounts.		Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
		Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Police	<i>Non-voted</i>	42,990	42,712	—278	+30	—308
	<i>Voted</i>	3,81,500	3,85,491	+3,991	+5,390	—1,399
<i>Sub-head A. 5.</i> —The excess of Rs. 8,176 over the original appropriation of Rs. 9,100 was due to more expenditure having been incurred on patrolling charges for the Viceregal special trains.						
Account II.—Political	<i>Gross</i>	6,96,010	6,80,410	—15,600	+70	—15,670
	<i>Deductions</i>	—1,660	—1,620	+40	..	+40
	<i>Net</i>	6,94,350	6,78,790	—15,560	+70	—15,630
Account III.—Other Expenditure Heads	<i>Non-voted</i>	49,500	49,118	—382	—100	—282
	<i>Voted</i>	2,10,500	1,95,368	—15,132	—5,290	—9,742
Totals.	<i>Gross</i>	7,88,500	7,72,240	—16,260	..	—16,260
	<i>Deductions</i>	—1,660	—1,620	+40	..	+40
	<i>Net</i>	7,86,840	7,70,620	—16,220	..	—16,220
	<i>Voted</i>	5,92,000	5,80,859	—11,141	.	—11,141

## ACCOUNT I.—POLICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Superintendence :</b>					
A. 1.—Pay of Officers :					
<i>O.</i> 25,800 }	23,060	23,024	—36	..	—36
<i>S. (a)</i> —2,740 }					
A. 2.—Police Force . . . . .	1,600	1,593	—7	..	—7
A. 3.—Office Establishment . . . . .	16,200	16,354	+154	+160	—6
A. 4.—Allowances, Honoraria, etc. : <i>Non-voted</i> . . . . .	3,200	2,998	—202	—200	—2
<i>Voted</i> . . . . .	2,900	2,753	—147	—150	+3
A. 5.—Supplies and Services . . . . .	9,100	17,276	+8,176	+9,060	—84
Under patrolling charges for Viceregal special trains. Final saving was due to over-estimating this expenditure for want of information from the Railways.					
A. 6.—Grants-in-aid:					
<i>O.</i> 600 }	1,720	1,717	—3	..	—3
<i>S. (a)</i> 1,120 }					
<b>B.—District Executive Force—District Police :</b>					
B. 1.—Police Force . . . . .	7,700	7,726	+26	+30	—4
B. 2.—Allowances, Honoraria, etc. . . . .	2,100	1,706	—394	—390	—4
B. 3.—Supplies and Services, and Contingencies . . . . .	900	631	—269	—260	—9
Cost of uniforms was debited to Grant No. 80.—Ajmer-Merwara—Sub-head A. 5 under Account No. III.—Police.					
<b>C —Railway Police :</b>					
C. 1.—Pay of Officers :					
<i>Non-voted O.</i> 12,800 }	12,710	12,711	+1	..	+1
<i>S. (a)</i> —90 }					
<i>Voted</i> . . . . .	6,100	5,985	—115	..	—115
C. 2.—Police Force . . . . .	1,60,400	1,59,492	—908	—740	—168
C. 3.—Office Establishment . . . . .	13,500	13,392	—108	—100	—8
C. 4.—Travelling Allowances :					
<i>Non-voted</i> . . . . .	1,300	930	—370	—100	—270
Less touring. Rs. 300 was offered for surrender on 10th March, too late for acceptance.					
<i>Voted O.</i> 17,000 }	22,000	20,418	—1,582	—1,500	—82
<i>S. (b)</i> 5,000 }					
Under travelling allowance of additional Police.					
C. 5.—Other Allowances, Honoraria, etc. : <i>Non-voted</i> . . . . .	200	400	+200	+200	..
Uniform allowance was paid to an officer.					
<i>Voted</i> . . . . .	15,500	13,998	—1,502	—1,250	—252
Less expenditure on free leave passes and provision for a uniform allowance not utilised. The latter factor accounts for the unadjusted savings.					
C. 6.—Supplies and Services :					
<i>O.</i> 10,100 }	11,300	10,258	—1,042	—910	—132
<i>S. (b)</i> 1,200 }					
C. 7.—Contingencies . . . . .	7,100	6,774	—326	—60	—266
C. 8.—Grants-in-aid, contributions, etc. :					
<i>O.</i> 600 }					
<i>S. (a)</i> 200 }	800	932	+132	+130	+2
For passage contribution.					

(a) Sanctioned on 8th January.

(b) Voted on 18th February.

ACCOUNT I.—POLICE—*concl'd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Railway Police—<i>concl'd.</i></b>					
C. 9.—Amount paid to R. M. Railway as share of rent of Railway Quarters :					
O. 38,600 }	65,890	67,468	+1,608	+1,110	+498
S. (b) 27,800 }					
The supplementary grant and the original excess are due to adjustments for both 1929-30 and 1930-31 being made in the year, the previous practice of debiting one year in arrear having been dropped.					
<b>D.—Criminal Intelligence Department :</b>					
D. 1.—Police Force . . . . .	26,300	27,532	+1,232	+1,220	+12
Promotion of one Inspector and leave arrangement.					
D. 2.—Office Establishment . . . . .	5,200	3,921	—1,279	—1,280	+1
Increments of certain clerks withheld.					
D. 3.—Allowances, Honoraria, etc. . . . .	4,000	3,965	—35	—70	+35
D. 4.—Supplies and Services, and Contingencies . . . . .	3,400	3,909	+509	+520	—11
Mainly for purchase of pistols for armed police sanctioned during the year.					
<b>E.—Miscellaneous—Grants-in-aid . . . . .</b>	400	400	..	..	..
Totale { Non-voted . . . . .	42,990	42,712	—278	+30	—308
{ Voted . . . . .	3,81,500	3,85,491	+3,991	+5,390	—1,399

ACCOUNT II. —POLITICAL. (*All Non-voted.*)**A.—Political Agents :****A. 1.—Pay of Officers :**

O. 2,47,700 }	2,10,170	2,02,968	—7,202	..	—7,202
S. (a) —37,530 }					

Rs. 6,690 was offered for surrender, but too late for acceptance.

<b>A. 2.—Pay of Establishments . . . . .</b>	1,60,700	1,56,162	—4,538	—4,290	—248
--	----------	----------	--------	--------	------

**A. 3.—Allowances, Honoraria,  
etc.:**

O. 59,900 }	65,040	66,259	+1,219	+2,490	—1,271
S. (c) 5,140 }					

Under cost of passages.

**A. 4.—Supplies and Services :**

O. 19,100 }	26,890	23,396	—3,494	—1,880	—1,614
S. (c) 7,790 }					

Less expenditure on Residency furniture, etc.; Rs. 2,370 (of which Rs. 1,880 subsequently reappropriated) offered for surrender, but too late for acceptance.

<b>A. 5.—Contingencies . . . . .</b>	53,200	50,479	—2,721	—260	—2,461
--------------------------------------	--------	--------	--------	------	--------

Economy. Rs. 2,420 offered for surrender, but too late for acceptance.

<b>A. 6.—Grants-in-aid, contributions, etc. . . . .</b>	600	1,330	+730	+750	—20
---	-----	-------	------	------	-----

Passage contribution of an officer.

**A. 7.—Deduct—charges recovered  
from other Governments,  
Departments, etc.:**

O. —1,700 }	—1,660	—1,620	+40	..	+40
S. (c) 40 }					

(a) Sanctioned on 8th January,—Rs. 26,370; and 23rd January,—Rs. 11,160.

(b) Voted on 18th February.

(c) Sanctioned on 8th January.

ACCOUNT II.—POLITICAL—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>B.—Miscellaneous :</i>					
<i>B. 1.—Mina Corps.</i>					
<i>B. 1 (1).—Pay of Officers :</i>					
<i>O.</i> 40,200 }	40,610	40,599	—11	..	—11
<i>S. (b)</i> 410 }					
<i>B. 1 (2).—Pay of Establishments .</i>	64,400	66,850	+2,450	+2,670	—220
Lump reduction of Rs. 4,000 made for probable savings was excessive.					
<i>B. 1 (3).—Allowances, Honoraria, etc. . . . .</i>	37,700	33,491	—4,209	—4,180	—29
Under grain compensation allowance due to cheapness of food grains.					
<i>B. 1 (4).—Supplies and Services</i>	13,060	11,227	—1,773	—920	—853
Low expenditure on replacement of arms and signalling equipment.					
<i>B. 1 (5).—Contingencies .</i>	8,100	8,069	—31	+190	—221
<i>B. 1 (6).—Grants-in-aid, Con- tributions, etc. : . . .</i>	600	1,100	+500	+500	..
Arrear passage contribution for 1929-30.					
<i>B. 2.—Other charges :</i>					
<i>O.</i> 500 }	15,000	18,480	+3,480	+5,000	—1,520
<i>S. (b)</i> 14,500 }					
Represents expenditure on refund of customs duty on ordnance stores. The original provision was inadequate as no data were available.					
<i>Totals</i> { <i>Gross</i> .	6,96,010	6,80,410	—15,600	+70	—15,670
{ <i>Deductions</i> .	—1,660	—1,620	+40	..	+40
{ <i>Net</i> .	6,94,350	6,78,790	—15,560	+70	—15,630

## ACCOUNT III.—OTHER EXPENDITURE HEADS.

<i>A.—Land Revenue :</i>					
<i>A. 1.—Pay of Establishments .</i>	4,300	4,887	+587	+720	—133
Under leave salary.					
<i>A. 2.—Other Charges . . .</i>	1,300	1,462	+162	+240	—78
Under local and travelling allowances.					
<i>B.—Excise :</i>					
<i>B. 1.—District Executive Es- tablishment :</i>					
<i>B. 1 (1).—Pay of Establish- ments . . . . .</i>	1,400	1,416	+16	+20	—4
<i>B. 1. (3).—Other Charges .</i>	890	116	—684	—120	—564
Economy and non-utilisation of provision (Rs. 400) for petty supplies. Rs. 400 was offered for surrender, but too late for acceptance.					
<i>B. 2.—Excise Bureau :</i>					
<i>B. 2. (1).—Pay of Establish- ments . . . . .</i>	38,500	35,729	—2,771	—2,690	—81
<i>B. 2 (2).—Secret Expenses .</i>	2,000	1,506	—494	—490	—4
Paucity of reliable informers.					
<i>B. 2 (3).—Other Charges .</i>	28,600	27,161	—1,439	—1,400	—39
Economy and under grain compensation allowance.					

(b) Sanctioned on 8th January.

ACCOUNT III.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C — Administration of Justice :</b>					
C. 1.—Pay of Officers . . . . .	7,200	7,200	..	..	..
C. 2.—Pay of Establishments . . . . .	1,800	1,711	—89	—80	—9
C. 3.—Other Charges :					
O. 10,100 } . . . . .	12,100	12,519	+419	+2,320	—1,901
S. (a) 2,000 }					
Unadjusted saving due to judicial contingencies of Central India Agency being debited to Grant No. " 83.—Central India " as decided by Government towards the close of the year.					
<b>E.—Ecclesiastical :</b>					
E. 1.—Pay of Establishments . . . . .	400	384	—16	..	—16
E. 2.—Other Charges . . . . .	2,000	1,646	—354	—200	—154
<b>F.—Education.</b>					
F. 1.—University :					
F. 1 (1).—Pay of Furlough Reserve Officers . . . . .	2,400	1,990	—410	—410	..
F. 1 (2).—Grants to Non-Government Arts Colleges . . . . .	53,400	53,418	+18	+20	—2
F. 2.—Grants-in-aid to Non-Government Secondary and Primary Schools :					
O. 39,400 } . . . . .	40,400	36,059	—4,341	..	—4,341
S. (a) 1,000 }					
Economy under Grants-in-aid. Rs. 4,350 offered for surrender, but too late for acceptance.					
F. 3.—Scholarships . . . . .	800	528	—272	—270	—2
Lower classes scholarships not granted.					
<b>G.—Medical :</b>					
G. 1.—Pay of Establishments . . . . .	6,900	4,434	—2,466	—2,200	—266
G. 2.—Other Charges . . . . .	700	344	—356	—200	—156
Under travelling and other allowances.					
G. 3.—Mental Hospital . . . . .	..	86	+86	+300	—214
Unadjusted savings due to non-receipt of expected debits from Lahore Mental Hospital.					
<b>H.—Public Health :</b>					
H. 1.—Pay of Establishments . . . . .	2,700	..	—2,700	—1,700	—1,000
Temporary establishment not required. Rs. 1,000 offered for surrender, but too late for acceptance.					
H. 2.—Other Charges . . . . .	300	600	+300	+600	—300
Grant-in-aid to Abu Municipality for anti-malarial measures.					
<b>I.—Miscellaneous :</b>					
I. 1.—Pay of Establishments . . . . .	1,400	1,345	—55	+20	—75
I. 2.—Other Charges :					
Non-voted . . . . .	47,100	47,088	—12	+100	—112
Voted . . . . .	3,500	2,857	—643	—70	—573
Economy. Some savings offered for surrender, but too late for acceptance.					
<b>Totals</b> { Non-voted . . . . .	49,500	49,118	—382	—100	—282
{ Voted . . . . .	2,10,500	1,95,368	—15,132	—5,390	—9,742

## NOTE.

Rs. 11,160 of non-voted savings were accepted for surrender in January. Further sums of Rs. 9,450 voted and Rs. 12,480 non-voted were offered for surrender on the 9th March, but not accepted being late.

(a) Voted on 18th February.

## GRANT No. 83.—CENTRAL INDIA.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray Salaries and other Expenses of the CENTRAL INDIA ADMINISTRATION.

Accounts.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
		Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Direct	{ Non-voted.	58,657	58,478	—179	—20	—159
Demands on the						
Revenue . . .	{ Voted .	59,900	59,900	..	+840	—840
	{ Non-voted	14,700	14,975	+275	+400	—125
Account II—Police . . .	{ Voted .	2,06,300	1,98,254	—8,046	—6,665	—1,381
Account III—Political . . .		6,32,070	6,15,001	—17,069	—764	—16,305
Sub-head A. 6.—The saving of Rs. 10,134 against the appropriation of Rs. 93,200 is explained as due partly to economy under Jail and factory contingencies (Rs. 5,300), and partly to debit for the annual charges for the saloon of the Agent to the Governor General not having been raised by the Railway Company during the year. (Rs. 3,300).						
Account IV—Other	{ Non-voted	25,460	23,564	—1,896	+384	—2,280
Expenditure						
Heads . . .	{ Voted .	3,13,800	2,69,813	—43,987	—2,165	—41,822
Sub-head G. 2.—The entire provision of Rs. 37,000 for works remained unutilised owing to retrocession of the Indore Residency Bazar area to the Indore State. The amount was offered for surrender, but too late for acceptance.						
Sub-head J. 2.—The excess of Rs. 6,348 over the original appropriation of Rs. 1,200 was on account of leave salary of an officer, debit for which was raised by a local Government.						
Totals . . .	{ Non-voted.	7,30,887	7,12,018	—18,869	..	—18,869
	{ Voted .	5,80,000	5,27,967	—52,033	—7,990	—44,043

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.		Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
		Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Land Revenue :</b>						
A. 1.—Assignments and Compensations {	Non-voted.	25,400	25,424	+24	+24	..
	Voted .	2,200	2,182	—18	—12	—6
<b>B.—Excise :</b>						
B. 1.—District Executive Establishment :						
B. 1 (1).—Pay of Officers :						
Non-voted O. 31,700 }						
S.(a) —18,136 }		13,564	13,543	—21	—20	—1
The surrender of Rs. 18,136 was consequent on the Excise Commissioner proceeding on leave out of India.						
Voted . . . . .		500	480	—20	..	—20
B. 1. (2) Pay of Establishments		24,600	25,608	+1,008	+1,010	—2
Due to appointment of a Superintendent of Excise for 8 months.						
B. 1 (3).—Allowances, Hono- raria, etc. :						
Non-voted O. 2,100 }						
S(b) —400 }		1,700	1,542	—158	..	—158
Voted . . . . .		2,100	2,686	+586	+698	—112
Rewards to Government servants were adjusted here instead of under B. 4 where originally provided.						
B. 1 (4).—Supplies and Services		10,200	10,047	—153	—100	—53
B. 1 (5).—Contingencies . . .		2,900	2,496	—404	—220	—184
B. 1 (6).—Grants-in-aid, Contri- butions, etc. :						
Non-voted . . . . .		600	600	..	..	..
Voted . . . . .		600	589	—11	..	—11
B. 1 (7).—English Charges (High Commissioner) on Stores		..	121	+121	+120	+1
A bicycle was purchased from England.						
B. 1 (8).—Loss or Gain by Exchange . . . . .		..	1	+1	+2	—1
<b>B. 2.—Compensations :</b>						
Non-voted O. 22,000 }						
S.(c)—4,607 }		17,393	17,369	—24	—24	..
Voted . . . . .		200	210	+10	+10	..
B. 3.—Works . . . . .		100	..	—100	—100	..
B. 4.—Other Charges . . . . .		1,000	268	—732	—698	—34
See B. 1 (3).—voted.						
C.—Stamps . . . . .		2,300	1,893	—407	..	—407
<b>D.—Forest :</b>						
D. 1.—Pay of Establishments . .		5,200	4,905	—295	—200	—95
D. 2.—Other Charges . . . . .		5,800	6,185	+385	+400	—15
More trees were felled.						
D. 3.—Interest on Forest Capital outlay . . . . .		..	118	+118	..	+118
D. 4.—Share of Capital Char- ges financed from ordi- nary Revenues . . . . .		1,000	788	—212	—200	—12
Economy.						
E.—Registration . . . . .		1,200	1,323	+123	+130	—7
Totals	Non-voted .	58,657	58,478	—179	—20	—159
	Voted .	59,900	59,900	..	+840	—840

(a) Sanctioned on 23rd January.

(b) Sanctioned on 23rd March.

(c) Sanctioned on 23rd January,—Rs. 4,530; and 23rd March,—Rs. 77.



## ACCOUNT II.—POLICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—District Executive Force—District Police :</b>					
A. 1.—Pay of Officers :					
<i>Non-voted</i> . . . . .	12,100	12,084	—16	..	—16
Voted . . . . .	13,500	8,713	—4,787	—4,780	—7
A. 2.—Police Force . . . . .	1,38,300	1,35,681	—2,619	—2,365	—254
A. 3.—Office Establishment . . . . .	13,600	13,461	—139	—100	—39
A. 4.—Allowances, Honoraria, etc. :					
<i>Non-voted</i> . . . . .	2,000	2,291	+291	+400	—109
Voted . . . . .	20,000	20,021	+21	..	+21
A. 5.—Supplies and Services, and Contingencies . . . . .	20,700	20,078	—622	+480	—1,102
A. 6.—Grants-in aid, contri- butions, etc.					
<i>Non-voted</i> . . . . .	600	600	..	..	..
Voted . . . . .	..	300	+300	+300	..
Due to payment of contributions to the Mhow Cantonment Hospital for treatment of Mhow Police.					
<b>B.—Works</b> . . . . .	200	..	—200	—200	..
<b>Totals</b> { <i>Non-voted</i> . . . . .	14,700	14,975	+275	+400	—125
{ Voted . . . . .	2,06,300	1,98,254	—8,046	—6,665	—1,381

## ACCOUNT III.—POLITICAL (ALL NON-VOTED).

<b>A.—Political Agents :</b>					
A. 1.—Pay of Officers					
<i>O.</i> 2,77,200 }					
<i>S. (d)</i> —10,730 }	2,66,470	2,65,602	—868	—104	—764
A. 2.—Pay of Establishments					
<i>O.</i> 1,59,200 }					
<i>S. (e)</i> —3,300 }	1,55,900	1,56,533	+633	+1,800	—1,167
A. 3.—Allowances, Honoraria, etc.					
<i>O.</i> 56,400 }					
<i>S. (f)</i> —7,700 }	48,700	40,963	—7,737	—260	—7,477
Economy under travelling allowance.					
A. 4.—Supplies and Services					
<i>O.</i> 43,500 }					
<i>S. (g)</i> —6,900 }	36,600	37,762	+1,162	+2,560	—1,398
Special equipment for the Agency Hospital, Bhopal.					
A. 5.—Secret Expenses					
<i>O.</i> 100 }					
<i>S. (h)</i> —100 }	..	..	..	..	..
A. 6.—Contingencies . . . . .	93,200	83,066	—10,134	—4,360	—5,774
Economy under Jail and factory contingencies (Rs. 5,300) and debit for annual charges for Saloon of the Agent to the Governor-General not having been raised by the Railway Company (Rs. 3,300).					
A. 7.—Grants-in-aid, Contribu- tions, etc. . . . .	6,000	5,642	—358	..	—358
<b>B.—Miscellaneous</b> . . . . .	25,200	25,433	+233	—400	+633
Final excess of Rs. 633 on account of customs duty.					
<b>Total</b> . . . . .	6,32,070	6,15,001	—17,069	—764	—16,305

(d) Sanctioned on 2<sup>nd</sup> January, —Rs. 4,100; and 2<sup>nd</sup> March, —Rs. 6,630.(e) Sanctioned on 2<sup>nd</sup> March.(f) Sanctioned on 2<sup>nd</sup> January, —Rs. 6,130; 19<sup>th</sup> February, —Rs. 400; and 2<sup>nd</sup> March, —Rs. 1,170.(g) Sanctioned on 2<sup>nd</sup> January, —Rs. 5,000; 2<sup>nd</sup> March, —Rs. 100; and 26<sup>th</sup> March, —Rs. 1,300.(h) Sanctioned on 26<sup>th</sup> March.

## ACCOUNT IV—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—General Administration—District Establishment :</b>					
A. 1.—Charges of Manpur Pergunah :					
A. 1 (1).—Pay of Establishments	9,500	8,308	—1,192	—1,010	—182
Reversion of an officer to his Province.					
A. 1 (2).—Other Charges	3,200	2,665	—535	—200	—335
<b>B.—Administration of Justice :</b>					
B. 1.—Civil and Sessions Courts :					
B. 1 (1).—Pay of Officers	21,800	21,608	—192	—190	—2
B. 1 (2).—Pay of Establishments	14,500	14,123	—377	—300	—77
B. 1 (3).—Other Charges					
Non-voted	..	260	+260	+260	..
Travelling allowance of an officer deputed to deal with High Court cases in Central India.					
Voted	9,400	7,296	—2,104	—700	—1,404
Economy.					
B. 1 (4).—Establishment charges paid to other Governments, Departments, etc.	..	1,295	+1,295	+1,400	—105
Contribution to a local Government for an officer deputed to deal with High Court cases in Central India.					
B. 2.—Other Expenditure :					
B. 2 (1).—Pay of Establishments	6,300	5,888	—412	—400	—12
B. 2 (2).—Other Charges	4,200	2,783	—1,417	—700	—717
Economy mainly under contingencies.					
<b>C.—Jails and Convict Settlements :</b>					
C. 2.—Pay of Establishments	400	396	—4	..	—4
C. 3.—Other Charges	1,700	815	—885	—360	—525
Economy mainly under supplies and services.					
<b>D.—Ecclesiastical :</b>					
D. 1.—Ecclesiastical Establishments—Church of England :					
D. 1 (1).—Pay of Officers					
O.	20,100				
S. (i)	—3,740				
	16,360	14,702	—1,658	+104	—1,762
D. 1 (2).—Pay of Establishments	1,100	1,034	—66	..	—66
D. 1 (3).—Other Charges					
O.	8,600				
S (i)	—3,500				
	5,100	4,883	—217	..	—217
D. 2.—Ecclesiastical Establishments—Other Churches :					
D. 2 (1).—Pay of Establishments	100	132	+39	+38	+1
D. 2 (2).—Other Charges	300	206	—94	—38	—56
D. 3.—Cemetery Establishment :					
D. 3 (1).—Pay of Establishments	600	664	+64	+66	—2
D. 3 (2).—Other Charges	1,200	934	—266	—66	—200
Economy.					

(i) Sanctioned on 10th February.

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*concl.*

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<b>E.—Education :</b>					
E. 2.—Grants-in-aid to Non-Government Secondary Schools . . .	75,700	75,492	—208	—208	..
E. 3.—Grants-in-aid to Non-Government Primary Schools . . .	37,600	40,961	+3,361	+3,361	..
On account of provident fund of teachers at Sehore, remitted to the Bhopal Durbar.					
E. 4.—Inspection, Scholarships and Miscellaneous Expenditure :					
E. 4. 1.—Pay of Officers . . .	2,800	..	—2,800	—2,800	..
The Joint Superintendent was not appointed.					
E. 4 (2).—Pay of Establish-ments . . .	2,700	2,752	+52	+52	..
E. 4 (3).—Other Charges . . .	2,500	2,114	—386	—384	—52
<b>F.—Medical :</b>					
F. 1.—Medical Establishment :					
F. 1 (1).—Pay of Officers . . .	700	742	+42	+20	+22
F. 1 (2).—Pay of Establish-ments . . .	3,700	3,504	—196	—190	—6
F. 1 (3).—Other Charges . . .	1,500	852	—648	..	—648
Economy under Contingencies.					
F. 2.—Hospitals and Dispensar-ies :					
F. 2 (1).—Pay of Establish-ments . . .	13,500	13,035	—465	—121	—344
F. 2 (2).—Grants-in-aid to Medical Institutions . . .	21,900	21,920	+20	+20	..
F. 2 (3).—Other Charges . . .	10,200	9,960	—240	..	—240
F. 3.—Grants for Medical pur-poses . . .	1,000	930	—70	—30	—40
<b>G.—Public Health :</b>					
G. 1.—Expenses in connection with Bubonic Plague . . .	500	388	—112	..	—112
Economy.					
G. 2.—Works . . .	37,000	..	—37,000	..	—37,000
Retrocession of Indore Residency bazar area to the Indore State. The amount was offered for surrender, but too late for acceptance.					
<b>H.—Agriculture :</b>					
H. 1.—Pay of Officers . . .	2,400	..	—2,400	—2,400	..
Postponement of scheme for agricultural development of the Manpur Pergunnah.					
H. 2.—Other Charges . . .	3,300	..	—3,300	—3,300	..
See H. 1.					
<b>J.—Miscellaneous :</b>					
J. 1.—Grants-in-aid : . . .	25,300	25,180	—120	—120	..
J. 2.—Other Expenditure . . .	1,200	7,548	+6,348	+6,365	—17
The reappropriation was to cover share of leave salary of an officer from a local Government.					
Totals - { Non-voted . . .	25,460	23,564	—1,896	+384	—2,280
{ Voted . . .	3,13,800	2,69,813	—43,987	—2,165	—41,822

## GRANT No. 84.—HYDERABAD.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray Salaries and other Expenses of the HYDERABAD RESIDENCY.

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Political . . .	2,81,600	2,80,528	—1,072	+520	—1,592
Account II—{ Non-Voted . . .	49,300	44,911	—4,389	—520	—3,869
Other Expen- diture Heads { Voted . . .	3,42,000	3,34,075	—7,925	—6,400	—1,525
Totals { Non-Voted . . .	3,30,900	3,25,439	—5,461	..	—5,461
{ Voted . . .	3,42,000	3,34,075	—7,925	—6,400	—1,525

ACCOUNT I.—POLITICAL (*All Non-voted.*)

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A<sub>1</sub>—Political Agents :</i>					
<i>A. 1.—Pay of Officers.</i>					
O. 1,36,300 }					
S. (a) —26,200 }	1,10,100	1,09,630	—470	..	—470
<i>A. 2.—Pay of Establishments.</i>					
O. 87,600 }					
S. (b) 6,500 }	94,100	93,359	—741	—500	—241
<i>A. 3.—Allowances, Honoraria, etc.</i>					
O. 33,000 }					
S. (b) 6,000 }	39,000	39,200	+200	..	+200
<i>A. 4.—Supplies and Services.</i>					
O. 22,400 }					
S. (c) —300 }	22,100	20,371	—1,729	—20	—1,709
Over-estimated ; final savings due mainly to special and renewal grants of the Hon'ble the Resident not utilised during the year.					
<i>A. 5.—Secret Expenses . . .</i>	500	30	—470	—400	—70
A fluctuating item.					
<i>A. 6.—Contingencies . . .</i>	14,600	15,017	+417	+20	+397
<i>A. 7.—Grants-in-aid, Contributions, etc. . . .</i>	600	680	+80	+20	+60
<i>B.—Miscellaneous . . .</i>	600	2,241	+1,641	+1,400	+241
Connected with customs duty on arms and ordnance stores supplied to His Exalted Highness the Nizam's Government.					
<i>Total . . .</i>	2,81,600	2,80,528	—1,072	+520	—1,592

(a) Sanctioned on 16th January,—Rs. 12,500; 19th February,—Rs. 11,000; and 23rd March—Rs. 2,700.

(b) Sanctioned on 16th January.

(c) Sanctioned on 19th February.

## ACCOUNT II.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
A.—Land Revenue . . . . .	200	..	—200	—50	—150
The pension concerned was not drawn.					
B.—Stamps . . . . .	..	45	+45	+50	—5
C.—Registration :					
C. 1.—Pay of Establishments . . . . .	100	84	—16	..	—26
D.—Administration of Justice . . . . .	5,400	3,948	—1,452	—700	—752
Depends on number of cases arising in railway lands.					
E.—Police :					
E. 1.—District Executive Force—District Police—Hyderabad Amalgamated Police :					
E. 1 (1).—Pay of Officers					
Non-voted. O. 10,000 }					
S. (d) —2,150 }	7,850	8,023	+173	..	+173
Voted O. 7,300 }					
S. (e) 1,500 }	8,800	9,523	+723	+730	—7
Change of personnel.					
E. 1 (2).—Pay of Establishments . . . . .	1,66,900	1,67,002	+102	—100	+202
E. 1 (3).—Allowances, Honoraria, etc.					
Non-voted O. 3,200 }					
S. (d) —450 }	2,750	1,423	—1,327	..	—1,327
Mainly reduction of touring of Inspecting and Advisory officer.					
Voted O. 25,800 }					
S. (e) 500 }	26,300	24,828	—1,472	—1,100	—372
Difficulty of estimating 'cost of Railway warrants' and 'rewards to Police officers.'					
E. 1 (4).—Supplies and Services and Contingencies . . . . .	34,600	32,309	—2,291	—2,250	—41
Late purchase of motor van (Rs. 1,200) and free supply of stationery to Station House officers (Rs. 1,000).					
E. 1 (5).—Grants-in-aid, Contributions, etc.					
O. 1,000 }					
S. (f) —550 }	450	453	+3	..	+3
E. 2.—District Executive Force—Other Police . . . . .	10,700	10,724	+24	+30	—6
E. 3.—Works . . . . .	500	..	—500	—450	—50
Provision not required.					
F.—Ecclesiastical—					
F. 1.—Ecclesiastical Establishments :					
F. 1 (1).—Church of England—					
Pay of Chaplains. . . . .	21,900	21,874	—26	..	—26
F. 1 (2).—Church of England—					
Pay of Establishments . . . . .	200	144	—56	—50	—6

(d) Sanctioned on 19th February.

(e) Voted on 18th February.

(f) Sanctioned on 23rd March.

ACCOUNT II.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>F.—Ecclesiastical—concl'd.</i>					
<i>F. 1.—Ecclesiastical Establishments—concl'd.</i>					
<i>F. 1 (3).—Church of England—Other Charges.</i>					
O. 8,100 }					
S. (g)—1,800 }	6,300	5,438	—862	—300	—562
Mainly under cost of passages and payment on account of medical treatment.					
<i>F. 1 (4).—Church of Scotland— Pay of Chaplains</i>	1,500	947	—553	..	—553
Changes of personnel.					
<i>F. 1 (5).—Church of Scotland— Other Charges.</i>					
O. 3,700 }					
S. (h)—1,150 }	2,550	1,179	—1,371	—200	—1,171
Mainly under cost of passages.					
<i>F. 2.—Cemetery Establishments</i>	2,900	2,810	—90	..	—90
<i>G.—Education :</i>					
<i>G. 1.—Grants-in-Aid to Non- Government Secondary, Primary and Special Schools and for Encour- agement of literature</i>	41,800	40,992	—808	—800	—8
<i>G. 2.—Inspection and Miscellaneous Expenditure :</i>					
<i>G. 2 (1).—Pay of officers</i>	1,200	1,300	+100	+100	..
<i>G. 2 (2).—Other Charges</i>	100	100	..	—50	+50
<i>H.—Medical—</i>					
<i>H. 1.—Grants-in-aid</i>	7,000	7,000	..	..	..
<i>H. 2.—Establishment charges paid to other Govern- ments, Departments, etc.</i>	200	137	—63	—60	—3
<i>I.—Public Health :</i>					
<i>I. 1.—Grants-in-aid</i>	30,000	30,000	..	..	..
<i>I. 2.—Other Charges</i>					
O. 900 }					
S. (i) 2,600 }	3,500	695	—2,805	—2,500	—305
Provision for plague charges proved unnecessary.					
<i>J.—Miscellaneous—</i>					
<i>Non-voted</i>	2,900	2,620	—280	+30	—310
<i>Voted</i>					
O. 3,300 }					
S. (i) 1,400 }	4,700	5,388	+688	+850	—162
Mainly unanticipated loss by exchange on Hyderabad currency.					
Totals	{ Non-voted . Voted .	{ 49,300 3,42,000	{ 44,911 3,34,075	{ —4,389 —7,925	{ —520 —6,400
					{ —3,869 —1,525

(g) Sanctioned on 19th February,—Rs. 1,000; and 23rd March,—Rs. 800.

(h) Sanctioned on 23rd March.

(i) Voted on 18th February.

## IMPORTANT COMMENT.

The supplementary grant of Rs. 6,000 obtained in February 1931 was unnecessary, the final savings on the voted grant being Rs. 7,925, of which Rs. 6,400 was surrendered to Government. The provision in the supplementary grant for plague charges (Rs. 2,600 under sub-head I. 2 in Account II) was not required and was included in the amount later surrendered to Government. It is explained that plague broke out in a virulent form in December 1930 and the Superintendent of Police, Secunderabad, applied for the funds to meet extra plague charges. He later intimated, in February 1931, after the funds had been voted, that there was no need for a supplementary grant.

## GRANT No. 85.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE SECRETARY OF STATE.

See also Home Auditor's Report.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for Expenditure under the control of the SECRETARY OF STATE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving	Net reapprop- or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—India Office Establishment:</b>					
<i>A. 1.—Salaries:</i>					
<i>O.</i> 26,22,000	26,13,000	25,58,467	—54,533	..	—54,533
<i>S. (a)</i> —9,000					
Saving due to vacancies left unfilled and to salaries due 31st March 1931 not drawn on that day.					
<i>A. 2.—Deduct—Recoverable from Home Government</i>	—13,59,000	—13,59,720	—720	..	—720
<b>B.—India Office Expenses:</b>					
<i>B. 1.—Postage and Telegrams to India</i>	94,000	1,02,773	+8,773	+10,000	—1,227
Excess caused by exceptional telegraphic correspondence consequent on the Round-Table Conference and by cost of Air Mail (bag service) from India to London, for which budget provision was not made.					
<i>B. 2.—National Health Insurance:</i>					
<i>O.</i> 5,000	6,000	4,027	—1,973	..	—1,973
<i>S. (a)</i> 1,000					
<i>B. 3.—Office Contingencies:</i>					
<i>Non-voted</i> . . . . .	13,000	11,563	—1,437	..	—1,437
<i>Voted</i> . . . . .	3,51,000	3,42,987	—8,013	—2,000	—6,013
Saving due to postponement of the final payment to the Contractor for electrical re-wiring of the India office beyond the end of the year.					
<i>B. 4.—Miscellaneous Expenditure:</i>					
<i>Non-voted</i> . . . . .	8,000	2,629	—5,371	..	—5,371
<i>Voted</i> . . . . .	2,000	2,640	+640	+1,000	—360
<i>B. 5.—Deduct—Recoverable from Home Government</i>	—1,21,000	—1,21,107	—107	..	—107
<b>C.—India Office Audit Establishment:</b>					
<i>C. 1.—Salaries:</i>					
<i>O.</i> 2,32,000	2,25,000	2,24,0	—916	..	—946
<i>S. (a)</i> —7,000					
<i>C. 2.—Deduct—Recoverable from Home Government.</i>	—46,000	—4, .	+107	..	+107
<i>C. 3.—Deduct—Chargeable to High Commissioner</i>	—1,07,000	—1,07,000	+333	..	+333
<b>D.—Expenditure in connection with the League of Nations:</b>					
<i>D. 1.—Grants-in-aid towards expenses of Secretariat</i>	8,20,000	8,04,53	—15,47	—9,000	—547
Dollars required for payment of the grant-in-aid were purchased at a more favourable rate of exchange than had been used in estimates.					
<i>D. 2.—Other Expenditure:</i>					
<i>Non-voted O.</i> 73,000	46,000	44,613	—1,387	..	—1,387
<i>S. (a)</i> —27,000					
<i>Voted</i> . . . . .	7,000	6,867	—133	..	—133

(a) Sanctioned on 28th March.



Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- piation or surrender.	Remainder un- adjusted + or —.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Miscellaneous Civil Charges :</b>					
E. 1.—Customs . . . . .	3,000	2,890	—110	..	—110
E. 2.—Taxes on Income . . . . .	11,000	13,464	+2,464	+7,000	—4,536
Expenditure consists solely of expenses in connection with appeals from India. Only a portion of this expenditure could be foreseen when the budget was framed.					
<b>E. 3.—Forest :</b>					
Non-voted O. 1,000 } S.(a) —1,000 }	1,000	63	—937	..	—937
<b>E. 4.—General Administration (India) :</b>					
Non-voted O. 3,000 } S.(a) 96,000 }	99,000	98,484	—516	..	—516
Voted . . . . .	53,900	51,650	—1,350	..	—1,350
<b>E. 5.—Administration of Justice :</b>					
O. 54,000 } S.(a) —11,000 }	43,000	41,087	—1,913	..	—1,913
E. 6.—Police . . . . .	3,000	2,754	—246	..	—246
E. 7.—Ports and Pilotage . . . . .	1,000	7,514	+6,514	..	+6,514
Expenditure consists solely of leave pay of officers. See Note 1.					
<b>E. 8.—Scientific Departments :</b>					
Non-voted O. 7,000 } S.(a) 3,000 }	10,000	8,956	—1,044	..	—1,044
Voted . . . . .	72,000	56,086	—15,914	—11,000	—4,914
Delay in completion of volumes of "Fauna Indica" resulted in the saving shown.					
<b>E. 9.—Medical :</b>					
Non-voted O. 14,000 } S.(a) 2,000 }	16,000	23,770	+7,770	..	+7,770
Expenditure consists solely of leave pay of officers. See Note 1.					
Voted . . . . .	7,000	1,117	—5,893	—5,000	—893
Saving was made from the provision for leave pay of officers. See Note 1.					
<b>E. 10.—Public Health :</b>					
Non-voted . . . . .	..	1,513	+1,513	..	+1,513
Expenses of delegation to the Congress of the International Bureau of Public Health, which was not forecast in time for inclusion in estimates, caused the excess shown.					
Voted . . . . .	43,000	58,779	+15,779	+16,000	—221
Excess due to increased expenditure on the Indian Pilgrimage Agency at Jeddah.					
<b>E. 11.—Agriculture . . . . .</b>	39,000	5,561	—33,439	..	—33,439
Saving due to the transfer of contributions paid in previous years by the Secretary of State to Indian payment through the Imperial Council of Agricultural Research.					
<b>E. 12.—Aviation.</b>					
Non-voted O. . . . . } S.(a) 1,000 }	1,000	1,411	+411	..	+411
Voted . . . . .	6,000	6,241	+241	..	+241
<b>E. 13.—Miscellaneous Depart- ments :</b>					
Non-voted . . . . .	5,000	4,219	—781	..	—781
Voted . . . . .	64,000	41,674	—22,326	—7,000	—15,326
Main items of saving were :—					
India office Library (Rs. 6,133)—Due largely to non completion of Cataloguing.					
"English Factories" Rs. 6,000 }					
Encyclopaedia of Islam Rs. 3,200 }					
Calendars (Court Minutes) Rs. 2,667 }					
Indexing Despatches Rs. 1,600 }					
Completion of these works was delayed beyond the end of the year.					
Work abandoned.					

(a) Sanctioned on 28th March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Miscellaneous Civil Charges—contd.</b>					
E. 14.—Mint	1,000	64	—936	..	—936
E. 15.—Stationery and Printing	1,57,000	1,36,94	—20,906	..	—20,906
Savings of Rs. 31,293 in consequence of delay in the preparation of new cyphers and Rs. 4,867 for stationery supplied were partly counterbalanced by an increase of Rs. 15,254 in printing costs caused by the production of volumes of the report of the Indian Statutory Commission.					
<i>Deduct—Contribution by Home Government</i>	—46,000	—46,613	—613	..	—613
<b>E. 16.—International Labour Conference :</b>					
<i>Non-voted</i> O. 7,000 } S.(a) 4,000 }	11,000	10,307	—693	..	—693
Voted	13,000	3,573	—9,427	—8,000	—1,427
Budget provision was based on the cost of the delegation in 1928-29.					
E. 16, 19-25.— It is normally not possible to predict in time for the budget the cost of India's representation at international conferences, as one or other of the factors determining the cost, such as the number of the delegates, the rate of pay due to the officers attending the conference and the duration of the delegation, may be undecided at that time.					
<b>E. 17.—Royal Commission on Labour :</b>					
<i>Non-voted</i> O. 1,84,000 } S.(a) —40,000 }	1,44,000	1,40,200	—3,800	..	—3,800
Voted	3,000	17,880	—18,120	—11,000	—7,120
Budget provision fixed in India.					
<b>E. 18.—Contribution, International Relief Union</b>	20,000	..	—20,000	—20,000	..
Contribution not paid as the Relief Union was not formally constituted during the year.					
<b>E. 19.—Codification of International Laws Conference :</b>					
<i>Non-voted</i> O. 5,000 } S.(a) 6,000 }	11,000	10,133	—867	..	—867
Voted	1,000	2,400	+1,400	+2,000	—600
<b>E.—20.—Loadline Conference :</b>					
O. } S.(a) 13,000 }	13,000	13,547	+547	..	+547
<b>E. 21.—Buoying and Lighting of Coasts Conference :</b>					
O. } S.(a) 7,000 }	7,000	7,413	+413	..	+413
<b>E. 22.—Disarmament Conference :</b>					
<i>Non-voted</i> O. 12,000 } S.(a) —12,000 }	..	..	—12,000	—12,000	..
Voted	2,000	..	—2,000	..	..
Conference postponed to 1932.					
<b>E. 23.—Opium and Drugs Conference :</b>					
<i>Non-voted</i> O. 6,000 } S.(a) —5,000 }	1,000	..	—1,000	..	—1,000
Voted	1,000	..	—1,000	..	—1,000
Conference held after the close of the year.					
Conference held after the close of the year.					
<b>E. 24.—Imperial Conference</b>					
<i>Non-voted</i> O. 27,000 } S.(a) —5,000 }	22,000	22,200	+200	..	+200
Voted	7,000	4,173	—2,827	..	—2,827

(a) Sanctioned on 28th March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder un- adjusted + or —
<b>E.—Miscellaneous Civil Charges—<i>no vote</i></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>E. 25.—Round-Table Conference :</b>					
<i>Non-voted</i> O. . . . .					
S. (a) 2,04,000 } . . . . .	2,04,000	1,99,173	—4,827	..	—4,827
<i>Voted</i> O. . . . .					
S (b) 2,78,000 } . . . . .	2,78,000	2,21,293	—56,707	..	—56,707
Saving due to the fact that certain expenditure for which Rs. 1,33,333 was provided in the supplementary grant was charged direct to the Imperial Government. The excess resulting after the deduction of that sum is Rs. 76,626. The larger part of that excess represents compensatory and subsistence allowances drawn by delegates for the period by which the conference exceeded the estimate basis of three months inclusive of voyage periods.					
<b>E. 26.—Contribution,</b>					
Overseas Mechanical					
Transport Fund . . . . .	20,000	..	—20,000	..	—20,000
Charge for contribution paid during the year has been divided between railway revenues and the military section of the accounts.					
<b>E. 27.—Banking Inquiry</b> . . . . .	..	17,960	+17,960	+20,000	—2,040
When the budget was framed it was anticipated that this expenditure would be met wholly in India.					
<b>E. 28.—Indian Statutory Commission :</b>					
<i>Non-voted</i> O. . . . .	12,000	36,000	34,347	—1,653	..
S. (a) 24,000 } . . . . .					—1,653
<i>Voted</i> . . . . .	4,000	8,135	+4,135	+6,000	—1,865
The staff of the Indian Statutory Commission were retained in England to a date later than had been anticipated.					
<b>E. 29.—Indian Central Committee :</b>	..	4,575	+4,575	+5,000	—425
Expenditure consists of claims which had been provided for in 1929-30.					
<b>E. 30.—Secret Service Expenditure :</b>	1,07,000	1,06,669	—331	..	—331
<b>E. 31.—Grants-in-aid</b> . . . . .	17,000	16,667	—333	..	—333
<b>E. 32.—Relief and Repatriation of Destitute Indians</b> . . . . .	13,000	20,653	+7,653	+8,000	—347
Excess due to an exceptional number of destitute Indians repatriated from Jeddah in August 1930.					
<b>E. 33.—Other Charges</b> . . . . .	24,000	19,267	—4,733	..	—4,733
<i>Non-voted</i> . . . . .	65,000	54,113	—10,587	..	—10,587
<i>Voted</i> . . . . .					
Budget provision was made for the cost of actuarial work involved in a valuation of the Indian Military Widows and Orphans' Fund. Non-completion of the valuation caused the largest item of the savings under this head.					
Savings Surrendered . . . . .	See Note 2.	..	..	—91,000	+91,000
<b>Exchange :</b>					
<i>Non-voted</i> O. . . . .					
S. (a) 26,000 } . . . . .	26,000	26,957	+957	..	+957
<i>Voted</i> . . . . .	..	23,339	+23,339	+24,000	—661
<b>Totals</b> { <i>Non-voted</i> { Gross . . . . .	36,92,000	36,22,520	—69,480	..	—69,480
{ Deductions . . . . .	—15,12,000	—15,12,380	—280	..	—280
{ Net . . . . .	21,80,000	21,10,240	—69,760	..	—69,760
{ <i>Voted</i> { Gross . . . . .	22,11,000	20,37,208	—1,73,792	—67,000	—1,06,792
{ Deductions . . . . .	—1,67,000	—1,67,720	—720	..	—720
{ Net . . . . .	20,44,000	18,69,488	—1,74,512	—67,000	—1,07,512

## NOTES.

1. The expenditure recorded against certain heads of account in this Grant includes charges for leave salary. These charges cannot usually be forecast when the budget is framed, as in most cases information regarding officers who may take leave is not then available in England.

2. Out of the saving of Rs. 91,000 offered for surrender, Rs. 24,000 was utilised to meet excess under 'Exchange' (voted) in the Indian portion of the Account and the balance of Rs. 67,000 was finally accepted by Finance Department as surrendered.

(a) Sanctioned on 28th March.

(b) Voted on 12th July.

# GRANT No. 86.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE HIGH COMMISSIONER FOR INDIA.

See also Home Auditor's Report.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for Expenditure under the control of the HIGH COMMISSIONER.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
A.—High Commissioner's Establishment (other than the Store Department and the Education Department) :					
A. 1.—Salaries—General					
Non-voted . . . . .	1,54,000	1,35,000	—19,000	..	—19,000
Savings due mainly to the appointment of the additional officer provided for in the budget having been postponed till 1931-32 and the continued employment of the officer on special duty in connection with India House, referred to under A. 3 below.					
Voted . . . . .	2,09,000	2,67,467	+58,467	+58,000	+467
No provision made in the budget for additional subordinate staff required at India House cost of which was approximately Rs. 44,000, including cost of certain subordinate staff borrowed from Store Department. In addition, the growth of work in practically all departments and especially the developments in the Trade Department, necessitated the engagement temporarily of additional typists, costing about Rs. 6,667. Balance of excess mainly due to employment of additional temporary clerks and continuance of the seconding arrangements consequent upon the special duty mentioned above.					
A. 2.—Salaries—Accounts					
Department—Non-voted . . . . .	1,93,000	1,89,920	—3,080	..	—3,080
Mainly due to retirement of an officer.					
Voted . . . . .	2,67,000	2,69,813	+2,813	..	+2,813
Due to promotions. The expectation that the excess would be offset by normal carry forwards of March instalments of salary was not realised.					
A. 3.—Expenses in connection with new office					
Non-voted . . . . .	..	6,270	+6,270	+7,000	—730
Continuance up to the end of August 1930 of the arrangements under which an officer of the General Department was seconded for special duty and payment of an honorarium in connection with this duty, were sanctioned during the year.					
Voted O. . . . .	3,66,000				
S (a) . . . . .	57,000	4,23,000	4,21,280	—1,720	..
B.—High Commissioner's office Expenses :					
B. 1.—Postage and Telegrams to India . . . . .	32,000	24,880	—7,120	—4,000	—3,120
Reduction in expenditure on telegrams maintained as a result of greater use of Air Mail.					
B. 2.—National Health Insurance . . . . .	12,000	11,627	—373	..	—373
B. 3.—Office Contingencies, Non-voted . . . . .	13,000	3,214	—9,786	—7,000	—2,786
Provision for new official motor-car not utilised, purchase thereof having been deferred.					
Voted . . . . .	2,23,000	2,03,560	—19,440	—17,000	—2,440
Rs. 12,000 of the saving due to assessment of the rateable value of India House at a lower figure than anticipated; balance represents combination of minor savings under various other sub-heads, of which the largest is Rs. 2,507 in office postage charges.					

(a) Voted on 16th February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un- adjusted +or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Education Department :</b>					
C. 1.—Salaries . . . . .	86,000	77,613	—2,387	—2,000	—387
Mainly provision for second Executive Officer, not utilised in full.					
C. 2.—Other Expenses . . . . .	59,000	58,587	—413	+ 1,000	—1,413
<b>D.—Colonial Departmental Charges for     issue of Leave Pay, etc. . . . .</b>	11,000	10,106	—894	..	—894
<b>E.—Store Department:</b>					
E. 1. —Salaries.					
<i>Non-voted</i> . . . . .	7,78,000	7,78,387	+387	..	+387
<i>Voted</i> . . . . .	5,82,600	5,78,893	—3,107	..	—3,107
E. 2.—Wages of Artificers, Labourers, etc. . . . .	2,40,000	2,26,213	—13,787	—8,000	—5,787
Saving due to reduction in the number of temporary labourers employed.					
E. 3.—Professional Inspection of Stores . . . . .	8,17,000	8,31,853	+14,853	+31,000	— 6,147
Expense of Consulting Engineers more than anticipated. Final savings due to the withholding of salary instalments payable to Consulting Engineers for months of January and February 1931 pending decision regarding their rate of remuneration as from 1st January 1931, which was under review by Government. Payment of the amount thus withheld, amount- ing to Rs. 17,333, was made in April 1931.					
E. 4.— Office contingencies, etc.					
<i>Non-voted</i> . . . . .	48,000	46,894	—1,106	..	—1,106
<i>Voted</i> . . . . .	3,82,000	4,04,880	+22,880	+14,000	+8,880
Rs. 21,160 of the excess occurs in the group of sub-heads comprising office contingencies of the Store Department and Rs. 1,720 relates to miscellaneous charges connected with the supply of stores to India. The chief items in the former group were : (1) excess cost of neces- sary repairs and decorations to the Store Department building (Rs. 4,453), and (2) travelling expenses of Stores Inspectorate (Rs. 12,200). The final excess is due to the increased expendi- ture on account of travelling expenses, mentioned at (2) above, and miscellaneous con- tingencies which was not foreseen, while certain savings anticipated under miscellaneous charges connected with the supply of stores did not fully materialise.					
<b>F.—Trade Department :</b>					
F. 1.—Salaries					
<i>Non-voted</i> . . . . .	53,000	41,094	—11,906	—3,000	—8,906
Non-utilisation of provision for training of a Trade Commissioner on the Continent (Rs. 7,000) and change of incumbents in the posts of Trade Commissioner and Deputy Trade Commissioner.					
<i>Voted</i> . . . . .	51,000	48,360	—2,640	—1,000	—1,640
Due mainly to exchange of an officer with another in the Store Department on a lower rate of salary.					
F. 2.—Other Expenses					
<i>Non-voted</i> . . . . .	3,000	2,800	—200	..	—200
<i>Voted</i> . . . . .	59,000	57,360	—1,640	..	—1,640
Amount provided for the allowance to the Mineral Adviser not fully utilised.					
F. 3.—Trade Commissioners in Europe					
<i>Non-voted</i> . . . . .	..	1,055	+1,055	+3,000	—1,945
Expenses on account of the Trade Commissioner at Hamburg not provided for in the budget. The Hamburg office was opened on the 1st March and provision was made by reappropri- ation for payments during that month. March instalment of salary and allowances of the Trade Commissioner was, however, not paid till April, which accounts for the saving in final appropriation.					
<i>Voted</i> . . . . .	..	5, 13	+5,213	+5,000	+213
Expenses connected with the Trade Commissioner at Hamburg, not provided in the budget					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—India Office Audit Establishment (portion relative to High Commissioner's work). . . . .	1,07,000	1,06,667	—333	..	—333

## H.—Deduct.—Recoveries :

## H. 1.—Surcharges on Stores supplied to Commercial Departments of the Central Government . . . . .

—5,85,000 —6,00,613 —15,613 —4,000 —11,613

Increase in recoveries due mainly to raising of the rate of surcharge for departmental expenses with effect from the 1st April 1930, and to value of State Railways' stores exceeding the forecast.

## H. 2.—Surcharges on Stores supplied to Provincial Governments, Local Funds, Indian states, etc. . . . .

—1,53,000 —2,10,080 —57,080 —54,000 —3,080

Recoveries from Governments of Madras, Bombay and Punjab, more than anticipated. This was partly due to increase in the rate of surcharge and partly to full data regarding stores purchases not being available in certain cases when the budget was framed.

## H. 3.—Provincial Governments' share of the cost of the High Commissioner's Establishment for issue of leave salaries, pensions, etc. . . . .

—2,54,000 —3,16,320 —62,320 —26,000 —36,320

Proportion recoverable from Provincial Governments towards the additional cost of office expenses and establishment consequent on the occupation of India House and in respect of interest on capital outlay on the building was under-estimated.

## H. 4.—Provincial Governments' share of the cost of the High Commissioner's Education Department . . . . .

—1,80,000 —2,11,147 —31,147 —8,000 —23,147  
See H. 3.

## I.—Miscellaneous Civil Charges :

## I. 1.—Leave salary, etc., of Indian Establishments

Non-voted O. 26,62,000 }  
S. (b) 1,84,000 } 28,46,000 28,60,520 +14,520 .. +14,520

Supplementary appropriation, proposed in January, was based on nine months' actuals and forecasts of expected payments during the last quarter of the year, which, however, proved inadequate. Excess over the final appropriation due in the main to adjustments effected after the close of the year.

Voted O. 5,68,000 }  
S. (c) 95,000 } 6,63,000 6,68,506 +5,506 +9,000 —3,494

Supplementary appropriation, proposed in January, was based on nine months' actuals and forecasts of expected payments during the last quarter of the year, with a proportionate margin for contingencies, which, however, proved inadequate.

## I. 2.—Allowance and fees to Scholars and Probationers . . . . .

1,24,000 1,14,586 —9,414 —7,000 —2,414

Termination of the scholarship of a Civil Aviation Scholar who returned to India before the completion of his training caused about half the saving; remainder represents mainly unutilised provision for new Industrial scholarships.

## I. 3.—Expenditure in connection with appointments to the Indian Services

Non-voted . . . . . 1,480 +1,480 +2,000 —520

Cost of passages to India of the Expert Adviser in Animal Husbandry, and the Director Agricultural Research Institute, Pusa, appointed by the Secretary of State.

Voted . . . . . 16,000 6,213 —9,787 —7,000 —2,787

Number of demands for recruitment far below the normal.

(b) Sanctioned on 25th March.

(c) Voted on 18th February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—Miscellaneous Civil Charges—<i>concl'd.</i></b>					
I. 4. Payments to Imperial Airways, Ltd. for Karachi Delhi Air Service . . .	4,66,000	4,65,333	—667	..	—667
I. 5.—Stationery and Printing:					
(i) Stationery and Printing and book binding Charges . . .	80,000	94,947	+14,947	+12,000	+2,947
Excess represents mainly liabilities in respect of extra printing work and stationery required as a result of the removal to India House, brought forward from the previous year in consequence of postponement of the expenditure due to delay in occupying the new building. The adjustment finally under this head of certain charges, included in a Stationery Office claim paid at the end of March, the incidence of which was at that time in question, led to the excess over the final appropriation.					
(ii) Leave salaries, etc.					
Non-voted . . .	16,000	8,267	—7,733	—2,000	—5,733
In the absence of a leave programme appropriation was a contingent provision based on figures for previous years.					
Voted . . .	20,000	32,253	+3,253	..	—1,747
The bulk of the excess (about Rs. 2,933) was in payments to scholars. Grant allowed for three scholarships throughout the year, but two new scholarships were awarded and only one expired during the year.					
I. 6.—Grants-in-aid . . .	13,000	12,680	—320	..	—320
I. 7.—Central Banking Enquiry Committee . . .	..	2,040	+2,040	+2,000	+40
Expenditure not foreseen when the budget was framed.					
I. 8.—Unforeseen Charges . . .	3,000	20,066	+17,066	+20,000	—2,934
Additional expenditure, sanctioned during the year, in connection with the Royal opening of India House. Sanctioned expenditure of Rs. 20,000 on this account was not fully utilised in the year owing to carry-over of printing charges (about Rs. 2,267) in respect of a number of copies of the India House brochure. This accounts for the greater part of the final saving.					
I. 9.—Other Charges					
O. . . 59,000 }					
S. (d) 34,000 }	93,000	62,240	—30,760	—19,000	—11,760
Supplementary grant was made up of (a) Rs. 27,000 under "Cost of Books published in England," to meet payments brought forward from last year in connection with publication of the "Imperial Gazetteer—Atlas Volume" (Rs. 22,667), and of the "Catalogue of paintings, 2nd Stein Expedition" (Rs. 4,800) and (b) Rs. 7,000 under "Relief and Repatriation," based on increased expenditure during the first half of the year on account of maintenance and repatriation of destitute seamen. There was a saving of Rs. 28,373 under (a) which included (1) Rs. 3,800 on account of the "Imperial Gazetteer", due to binding of fewer copies than originally contemplated; and (2) about Rs. 1,733 on account of the "Catalogue of Paintings", both of which were provided for in the Supplementary Grant; and (3) about Rs. 20,333 on account of Brown and Pearson's "Commercial Timbers", which was provided for in the Budget Grant, not being completed. Under "Relief and Repatriation", there was a saving of Rs. 2,333 due to the fact that payments in the second half of the year fell below the level of the first half.					
<b>Exchange</b>					
Non-voted O. . . }					
S. (e) 52,000 }	52,000	53,274	+1,274	..	+1,274
Voted O. . . }					
S. (d) 46,000 }	46,000	47,220	+1,220	..	+1,220
Non-voted . . .	42,75,000	42,46,469	—28,531	..	—28,531
Totals {					
Voted { Gross . . .	49,68,000	50,12,162	+44,162	+92,000	—47,838
{ Deductions . . .	—11,72,000	—13,38,160	—1,66,160	—92,000	—74,160
{ Net . . .	37,96,000	36,74,002	—1,21,998	..	—1,21,998

(d) Voted on 15th February.

(e) Sanctioned on 28th March.

ECCLESIASTICAL (*All non-voted*).

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Appropriated, to defray the Expenses in connection with ECCLESIASTICAL.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

*Major Head "28—Ecclesiastical."**A.—Ecclesiastical Establishments—Church of England :—**A. 1.—Stipends of Bishops :*

O.	1,05,317	}	80,222	83,365	+3,143	+1,300	+1,843
S. (a)	—25,095						

Under 'leave salary.'

*A. 2.—Pay of Chaplains, etc.,*

Mitras	85,100	79,808	—5,292	—1,150	—4,142
--------	--------	--------	--------	--------	--------

Leave out of India.

*A. 3.—Pay of Chaplains, etc.,*

Bombay : O.	1,88,156	}	1,80,156	1,70,317	—9,839	—1,300	—8,539
S. (b)	—8,000						

Leave out of India.

*A. 4.—Pay of Chaplains, etc.,*

Bengal	79,300	79,323	+23	+120	—97
--------	--------	--------	-----	------	-----

*A. 5.—Pay of Chaplains, etc.,**United Provinces :*

O.	1,87,000	}	1,76,880	1,74,859	—2,021	..	—2,021
S. (c)	—10,120						

*A. 6.—Pay of Chaplains, etc.,*

Punjab :	1,69,900	1,80,920	+11,020	..	+11,020
----------	----------	----------	---------	----	---------

Changes in personnel.

*A. 7.—Pay of Chaplains, etc.,*

Burma	55,100	55,406	+306	+300	+6
-------	--------	--------	------	------	----

*A. 8.—Pay of Chaplains, etc.,*

Bihar and Orissa	17,800	20,881	+3,081	+3,081	...
------------------	--------	--------	--------	--------	-----

Change in personnel.

*A. 9.—Pay of Chaplains, etc.,*

Central Provinces	62,550	58,425	—4,425	—3,081	—1,344
-------------------	--------	--------	--------	--------	--------

*A. 10.—Pay of Chaplains, etc.,*

elsewhere O.	49,100	}	45,100	48,167	+3,067	+3,465	—398
S. (d)	—4,000						

Mainly due to temporary posting of an additional Chaplain to Bangalore.

*A. 11.—Pay of Establishments*

O.	53,691	}	53,961	51,325	—2,636	—326	—2,310
S. (e)	270						

*A. 12.—Allowances, Honoraria,*

etc. O.	2,23,125	}	2,37,105	2,28,853	—8,252	+1,812	—10,064
S. (f)	13,980						

Under cost of passages mainly in the United Provinces (Rs. 5,500).

(a) Sanctioned on 4th February,—Rs. 4,095; 12th February,—Rs. 5,400; and 16th February,—Rs. 15,600.

(b) Sanctioned on 4th February,—Rs. 6,000; and 16th February,—Rs. 2,000.

(c) Sanctioned on 27th November,—Rs. 120; 3rd December,—Rs. 942 and 4th February,—Rs. 9,068.

(d) Sanctioned on 16th February.

(e) Sanctioned on 4th February, Rs. 1,000; 16th February,—Rs. 700; and 23rd March,—Rs. 80.

(f) Sanctioned on 4th February, Rs. 18,820; and 6th March, Rs. 680.



Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Ecclesiastical Establishments—Church of England—concl'd.</b>					
<i>A. 13.—Supplies and Services, and Contingencies</i>					
<i>O.</i> 71,258 }					
<i>S. (g)</i> 1,750 }	73,008	69,690	—3,318	+1,501	—5,119
	Economy.				
<i>A. 14.—Grants-in-aid :</i>					
<i>A. 14 (1).—In lieu of Chaplains reduced</i>	1,53,600	1,53,600	..	..	..
<i>A. 14 (2).—In lieu of Allow- ances to Clergymen of the additional Clergy Society</i>	2,00,000	2,00,000	..	..	..
<i>A. 14 (3).—Other Grants-in-aid</i>					
<i>O.</i> 8,200 }					
<i>S. (h)</i> 775 }	8,975	8,200	—775	..	—775
<i>A. 14 (4).—Block Grant to Indian Church</i>	61,200	61,223	+23	+23	..
<b>B.—Ecclesiastical Establishments—Church of Scotland :</b>					
<i>B. 1.—Pay of Chaplains</i>					
<i>O.</i> 83,125 }					
<i>S. (i)</i> —1,950 }	81,179	72,640	—8,539	+1,452	—9,991
Mainly in Bombay (Rs. 9,152) due to the passing on to Military of debit for pay of Chaplain at Poona.					
<i>B. 2.—Pay of Establishments :</i>					
<i>O.</i> 12,098 }					
<i>S. (j)</i> —280 }	11,818	11,853	+35	+504	—469
<i>B. 3.—Other Charges</i>					
<i>O.</i> 49,700 }					
<i>S. (k)</i> 10,970 }	60,670	56,260	—4,410	—10,558	+6,248
Final excess mainly in Bombay (Rs. 4,271) due to over-estimation of anticipated savings.					
<i>B. 4.—Grants-in-aid</i>	1,200	1,200	..	..	..
<b>C.—Ecclesiastical Establishments— Church of Rome</b>					
<i>O.</i> 36,152 }					
<i>S. (l)</i> 120 }	36,272	36,289	+17	+525	—508
<b>D.—Cemetery Establishments :</b>					
<i>D. 1.—Grants-in-aid</i>	2,000	3,050	+1,050	+1050	..
Under-estimated.					
<i>D. 2.—Pay of Establishments</i>	50,660	50,544	—116	+184	—300
<i>D. 3.—Other charges</i>					
<i>O.</i> 58,164 }					
<i>S. (m)</i> —240 }	57,924	56,110	—1,814	+315	—2,129
<b>E.—Miscellaneous Ecclesiastical Charges :</b>					
<i>E. 1.—Grants-in-aid</i>					
<i>O.</i> 1,800 }					
<i>S. (n)</i> 21,095 }	22,895	24,645	+1,750	+1,750	..
For special repairs to the Roman Catholic Cathedral, Lahore.					
<i>E. 2.—Other Charges</i>					
<i>O.</i> 26,700 }					
<i>S. (o)</i> 741 }	27,441	26,455	—986	—342	—644
(g) Sanctioned on 4th February. Rs. 2,000; 16th February.—Rs. 230; and 23rd March,—Rs. 20.					
(h) Sanctioned on 4th February.					
(i) Sanctioned on 12th February,—Rs. 1,565 and 23rd March,—Rs. 385.					
(j) Sanctioned on 16th February,—Rs. 130; and 2nd March,—Rs. 150.					
(k) Sanctioned on 12th February Rs. 6,965; 16th February,—Rs. 100; 6th March, Rs. 4,255; and 28rd March,—Rs. 150.					
(l) Sanctioned on 27th November.					
(m) Sanctioned on 16th February.					
(n) Sanctioned on 6th March, Rs. 500, and 19th March, Rs. 20,595.					
(o) Sanctioned on 6th March.					

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
			Rs.	Rs.	Rs.	Rs.	Rs.
<i>F.—Works</i>	<i>O.</i>	67,700	}	70,550	65,416	—5,134	—825
	<i>S. (p)</i>	2,850					
No original work was undertaken in the United Provinces (Rs. 3,296).							
<i>G.—Expenditure in England :</i>							
<i>G. 1.—Leave and Deputation</i>							
<i>Salaries</i>							
	<i>O.</i>	4,00,000	}	4,24,000	4,19,990	—4,010	..
	<i>S. (q)</i>	24,000					
<i>G. 2.—Other Charges</i>							
	<i>O.</i>	4,47,000	}	4,46,000	4,31,198	—14,802	..
	<i>S. (q)</i>	—1,000					
<i>H—Loss or Gain by Exchange</i>							
	<i>O.</i>	..	}	10,000	10,896	+896	..
	<i>S. (r)</i>	10,000					
<i>Total</i>			30,42,866	29,90,908	—51,958	..	—51,958

(p) Sanctioned on 3rd December, Rs. 942; 4th February, Rs. 2,058; and 23rd March,—Rs. 150.

(q) Sanctioned on 16th February

(r) Sanctioned on 6th March.

### IMPORTANT COMMENT.

Unnecessary reappropriations or supplementary appropriations were made to sub-heads A. 12, A. 13, B. 1, D. 2, and D. 3 and the reappropriation of Rs. 10,658 from sub-head B. 3 converted the original savings of Rs. 4,410 into an excess of Rs. 6,248. It is reported that in Bombay the departmental figures of monthly expenditure were not regularly reconciled with those of the audit office by the controlling authority.

The general estimating for the appropriation as a whole, however, continues to be, as in previous years, reasonably good.

POLITICAL (*All non-voted*).

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Appropriated, to defray the Salaries and Expenses in connection with POLITICAL.

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reapprop- iation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>MAJOR HEAD "29—POLITICAL."</i>					
<i>Account I.—Political Agents :</i>					
{ <i>Gross</i> . . . . .	37,85,174	37,08,733	—76,441	—28,853	—47,588
{ <i>Deductions</i> . . . . .	—70,604	—82,471	—11,367	+695	—12,562
{ <i>Net</i> . . . . .	37,14,570	36,26,262	—88,308	—28,158	—60,150
<i>Account II.—Other Expenditure Heads</i>	88,57,901	77,93,322	—10,64,579	+28,158	—10,92,737
<i>Account III.—Expenditure in England and Exchange</i> . . . . .	11,87,502	12,35,950	+48,448	..	+48,448
{ <i>Gross</i> . . . . .	1,38,30,577	1,27,38,005	—10,92,572	—695	—10,91,877
{ <i>Deductions</i> . . . . .	—70,604	—82,471	—11,367	+695	—12,562
{ <i>Net</i> . . . . .	1,37,59,973	1,26,55,534	—11,04,439	..	—11,04,439

## NOTE.

The total saving under this Appropriation occurred mainly under sub-head H. 2 in Account II.

## ACCOUNT I.—POLITICAL AGENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reapprop- iation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>B.—Aden</i>					
<i>B. 1.—Pay of Officers</i> . . . . .	1,60,571	1,51,200	—9,371	+10,584	—19,955
The reappropriation for arrear pay charges of an officer proved unnecessary.					
<i>B. 2.—Pay of Establishments</i> . . . . .	1,30,519	1,16,956	—13,563	—13,534	+21
No expenditure incurred on certain items, e.g., scout-master, etc.					
<i>B. 3.—Allowances, Honoraria,         etc.</i> . . . . .	45,580	34,653	—10,927	—12,459	+1,532
Mainly under cost of passages (Rs. 4,000) and travelling and other allowances (Rs. 7,000) .					
The reduction proved excessive.					
<i>B. 4.—Supplies and Services</i> . . . . .	28,979	25,690	—3,289	—5,500	+2,211
Under diet of patients. The reduction proved high.					
<i>B. 5.—Contingencies</i> . . . . .	69,191	41,421	—27,770	—34,500	+6,730
Under water, state telegrams and equipment for Government schools. The reduction proved excessive.					
<i>B. 6.—Grants-in-aid, contributions,         etc.</i> . . . . .	68,406	69,190	+784	+1,259	—475
<i>B. 7.—Establishment charges         paid to Provincial         Governments, etc.</i> . . . . .	34,400	29,551	—4,849	—4,517	—332

Under 'telephone establishment'.

## C.—Other Agencies and Residencies:

## C. 1.—Pay of Officers:

O. 11,41,074 }

S. (a)—55,835 } 10,85,239 11,19,281 +34,042 +37,361 —3,319

Mainly on leave salary (Rs. 24,000) and deputation to Lhasa (Rs. 8,000); also appointment of treasury officer, Muskat (Rs. 5,000), originally provided under C. 2.

(a) Sanctioned on 23rd July,—Rs. 40; 7th August,—Rs. 720; 10th January,—Rs. 6,100; 20th January,—Rs. 2,200; 27th January,—Rs. 14,450; 29th January,—Rs. 1,605; 30th January,—Rs. 1,800; 4th February,—Rs. 1,901; 16th February,—Rs. 15,400; 26th February,—Rs. 1,929; 14th March,—Rs. 3,000; 18th March,—Rs. 5,190 and 19th March,—Rs. 1,500.

## ACCOUNT I.—POLITICAL AGENTS—concl'd.

Major Head and Sub-head.	Final Appro- piation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
C. 2.— <i>Pay of Establishments :</i>	7,49,797	7,12,309	—37,488	—24,720	—12,768
Partly to inclusion of provision for treasury officer, Muskat—See sub-head C. 1 (Rs. 5,000) and retrenchment of police establishment in Mahikantha Agency, Bombay (Rs. 2,200).					
C. 3.— <i>Allowances, Honoraria, etc. :</i>					
O. 4,12,638 }					
S. (b) 6,129 }	4,18,767	3,96,682	—22,085	+1,381	—23,466
Mainly wrong provision for office allowance of Kashgar Agency (Rs. 19,600) under this sub-head instead of under C. 7 (q.v.)					
C. 4.— <i>Supplies and Services :</i>					
O. 3,13,839 }					
S. (c) 8,713 }	3,22,552	2,97,327	—25,225	—19,594	—5,631
Under maintenance of dak and telegraph lines in Gyantse (Rs. 24,760).					
C. 5.— <i>Secret Expenditure</i>	17,300	14,804	—2,496	—2,430	—66
Chiefly less expenditure in Zahidan Vice consulate (Rs. 1,000), and Kashgar consulate (Rs. 1,250).					
C. 6.— <i>Compensations</i>	500	..	—500	—300	—200
No necessity arose for the payment.					
C. 7.— <i>Contingencies :</i>					
O. 2,95,428 }					
S. (d) 4,260 }	2,99,688	3,26,493	+26,805	+12,257	+14,548
See C. 3.					
C. 8.— <i>Grants-in-aid, contributions, etc.</i>					
O. 50,250 }					
S. (e) —15,000 }	35,250	31,934	—3,316	+1,487	—4,803
Mainly in Punjab (Rs. 3,648) due to debits for passage contributions not raised by the Military department.					
C. 9.— <i>Works</i>	860	..	—860	—640	—220
The provision in Bombay not required.					
C. 10.— <i>Establishment Charges paid to Provincial Govern- ments, etc.</i>					
O. 2,92,487 }					
S. (f) 25,088 }	3,17,575	3,41,242	+23,667	+25,062	—1,395
Connected with Central Government's share of the cost of the Panchmahals and Rewa-kantha combined police in Bombay (Rs. 25,000).					
D.— <i>Deduct—Charges recovered from other Governments, Indian States, Local Funds, etc.</i>					
O. —73,204 }					
S. (g) 2,600 }	—70,604	—82,471	—11,867	+695	—12,562
Mainly in Bombay (Rs. 12,742) due to recovery of charges at revised rates.					
Totals . {					
Gross . . .	37,85,174	37,08,733	—76,441	—28,853	—47,588
Deductions . . .	—70,604	—82,471	—11,867	+695	—12,562
Net . . .	37,14,570	36,26,262	—88,308	—28,158	—60,150

(b) Sanctioned on 20th January, Rs. 1,800; 16th February, Rs. 2,400 and 26th February, Rs. 1,900.

(c) Sanctioned on 3rd November, Rs. 6; 19th December, Rs. 3,106; 4th February, Rs. 1,901 and 14th March, Rs. 3,700.

(d) Sanctioned on 23rd July, Rs. 40; 7th August, Rs. 720; and 10th January, Rs. 3,500.

(e) Sanctioned on 12th March.

(f) Sanctioned on 29th January.

(g) Sanctioned on 10th January.

ACCOUNT II.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
A.—Charges on North-West Frontier— Allowances to Tribes (Dera Ghazi Khan)	13,000	12,879	—121	..	—121
B.—Charges on North-East Frontier: Assam:					
B. 1.—Administration charges.					
O. 1,17,064 }					
S. (h) —4,500 }	1,12,564	1,13,769	+1,205	—3,100	+4,305
The reduction was not realised.					
B. 2.—Medical and Steam Launch Establishments	2,486	2,442	—44	—93	+49
C.—Charges on account of Diplomatic and Consular Services in Persia:					
C. 1.—Pay of Officers:					
O. 3,37,600 }					
S. (i) —17,800 }	3,19,800	3,07,255	—12,545	—8,335	—4,210
Partly to abolition of two posts in the Persian Gulf Residency (Rs. 8,000).					
C. 2.—Pay of Establishments:					
O. 1,75,900 }					
S. (j) 3,000 }	1,78,900	1,56,658	—22,242	—23,670	+1,428
Mainly economy under escorts charges.					
C. 3.—Allowances, Honoraria, etc.:					
O. 1,11,800 }					
S. (j) 1,000 }	1,12,800	1,15,652	+2,852	+7,368	—5,116
Under travelling allowance in Bushire Residency.					
C. 4.—Supplies and Services:					
O. 47,500 }					
S. (k) 2,238 }	49,738	42,750	—6,988	—5,440	—1,548
Economy in launch charges.					
C. 5.—Secret Expenditure	1,000	760	—300	..	—300
A fluctuating item.					
C. 6.—Compensations	6,000	55	—6,145	—6,100	—45
Under dollar and Kian compensation.					
C. 7.—Contingencies:	2,28,400	2,09,606	—19,394	—1,350	—18,044
Mainly in Khorasan (Rs. 10,000) and Persian Legation (Rs. 6,000) due to economy in office allowance and telegrams.					
C. 8.—Grants-in-aid, contributions, etc	1,260	7,547	+6,347	+6,188	+159
Passage contributions for certain officers not originally provided.					
C. 9.—Works:	..	3,754	+3,754	+3,600	+154
Mainly repairs to Yatung Agency building.					
D.—Other Diplomatic charges:					
D. 1.—Pay of Diplomatic Officers:					
O. 1,40,600 }					
S. (l) —21,530 }	1,18,470	1,18,678	+208	..	+208
D. 2.—Pay of Establishments:					
O. 84,200 }					
S. (l) —13,140 }	71,060	60,135	—10,925	—9,260	—1,665
Reopening of Jalalabad and Kandahar consulates postponed.					
D. 3.—Allowances, Honoraria, etc.					
O. 37,600 }					
S. (l) —10,550 }	26,410	26,668	+198	..	+198

(h) Sanctioned on 24th November.—Rs. 2,500; 22nd January.—Rs. 607 and 29th January.—Rs. 1,093.  
 (i) Sanctioned on 15th November.—Rs. 1,000; 19th December.—Rs. 512; 29th January.—Rs. 8,650; 14th March.—Rs. 370; 18th March.—Rs. 4,030 and 27th March.—Rs. 2,228.  
 (j) Sanctioned on 15th November.  
 (k) Sanctioned on 27th March.  
 (l) Sanctioned on 18th March.

## ACCOUNT II.—OTHER EXPENDITURE HEADS— contd.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender Rs.	Remainder unadjusted + or — Rs.
<i>D.—Other Diplomatic charges—concltd.</i>					
<i>D. 4.—Supplies and Services :</i>					
O. 1,21,900 }					
S. (m) —18,135 }	1,03,765	74,039	—29,726	—21,430	—8,296
Connected with upkeep of electric plant.					
<i>D. 5.—Contingencies :</i>					
O. 1,17,600 }					
S. (n) —3,500 }	1,14,100	80,611	—33,489	—19,700	—13,789
See D. 2; also economy.					
<i>D. 6.—Grants-in-aid, contributions, etc.</i>	600	595	—5	—600	+595
The reappropriation was made under a misapprehension.					
<i>E.—Political Subsidies :</i>					
<i>E. 1.—Muskat Subsidy . . .</i>	1,86,400	1,86,400	..	..	..
<i>E. 2.—Bhutan Durbar Subsidy . . .</i>	1,00,000	1,00,000	..	..	..
<i>E. 3.—Other Subsidies . . .</i>	20,600	20,600	..	..	..
<i>F.—Entertainment Charges . . .</i>	36,025	48,416	+12,391	+15,212	—2,821
Mainly connected with visit to Bhutan (Rs. 11,250).					
<i>G.—Refugees and State Prisoners :</i>					
<i>G. 1.—Charges in connection with the Late Ex-Amir of Afghanistan :</i>					
<i>G. 1 (1).—Pay of Officers . . .</i>	..	1,160	+1,100	+1,100	..
Charges originally provided under G. 1 (2).					
<i>G. 1. (2).—Pay of Establishments . . .</i>	2,900	1,017	—1,883	—1,502	—351
See G. 1 (1); also economy.					
<i>G. 1. (3).—Allowances, Honoraria, etc. . . .</i>	27,400	29,133	+1,733	+1,900	—167
Unanticipated expenditure connected with civil disobedience movement.					
<i>G. 1. (4).—Contingencies . . .</i>	2,200	1,415	—785	..	—785
Economy.					
<i>G. 2.—Charges in connection with the late Ayub Khan. . .</i>	36,400	37,646	+1,246	—1,700	+2,946
Mainly increase under allowances (Rs. 1,170). The reduction was not feasible.					
<i>G. 3.—Kabul Refugees and State Prisoners . . .</i>	75,580	91,542	+15,962	+18,590	—2,628
Mainly connected with detention of certain Afghan Sardars in Burma.					
<i>G. 4.—Other Refugees and State Prisoners :</i>					
O. 1,62,400 }					
S. (o) 4,167 }	1,66,507	2,10,875	+44,368	—1,657	+46,025
Adjustment in Bombay (Rs. 58,000). of arrear maintenance and repatriation charges of foreign refugees after the close of the year.					
<i>H.—Special Political Expenditure :</i>					
<i>H. 1.—Presents to the Government of Nepal . . .</i>	10,00,000	10,00,000	..	..	..
<i>H. 2.—Other Expenditure :</i>					
O. 1,03,200 }					
S. (p) 33,88,589 }	34,91,789	28,86,037	—6,05,752	+3,94,251	—10,00,003
Under expenditure on account of assistance to the Afghan Government. Part of the payment (about Rs. 10 lakhs) made in 1931-32.					

(m) Sanctioned on 24th September,—Rs. 9,547; 18th October.—Rs. 7,134; and 2nd January,—Rs. 1,454.

(n) Sanctioned on 18th March.

(o) Sanctioned on 19th December, Rs. 1,000; 20th January, Rs. 2,200; and 22nd January, Rs. 907.

(p) Sanctioned on 11th February, Rs. 19,52,320; and 18th March, Rs. 14,86,269.

## ACCOUNT II—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder un- adjusted + (r) —. Rs.
<i>I.—Charges for Organising Indian State Forces :</i>					
<i>I. 1.—Pay of Officers :</i>					
<i>O.</i> 4,23,900 )					
<i>S. (q)</i> —21,100 )	4,02,800	4,04,786	+1,986	..	+1,986
<i>I. 2.—Pay of Establishments</i>	56,000	55,765	—235	..	—235
<i>I. 3.—Allowances, Honoraria, etc.</i>	1,07,800	98,106	—9,694	—5,017	—4,677
	Mainly less touring.				
<i>I. 4.—Contingencies</i>	29,700	28,959	—741	—983	+242
<i>I. 5.—Charges in connection with the School for Senior Officers :</i>					
<i>I. 5. (1).—Pay of Officers.</i>	1,700	1,742	+42	+42	..
<i>I. 5. (2).—Pay of Establishments</i>	700	482	—218	..	—218
	School not held for the full period.				
<i>I. 5. (3).—Other Charges</i>	1,600	483	—1,117	—42	—1,075
	School not held for the full period.				
<i>I. 6.—Grants-in-aid, Contributions, etc.</i>	16,000	16,158	+158	—	+158
<i>J.—Works</i>					
<i>O.</i> 8,93,500 )					
<i>S. (r)</i> —3,000 )	8,90,500	4,06,538	—4,83,962	—4,22,491	—61,471
Late sanction to estimates and slow progress of work connected with Punjab States Agency buildings.					
<i>K.—Miscellaneous :</i>					
<i>K. 1.—Malwa Bhil Corps :</i>					
<i>K. 1 (1).—Pay of Officers</i>					
<i>O.</i> 15,700 )					
<i>S. (s)</i> —1,240 )	14,460	14,460	..	..	..
<i>K. 1 (2).—Pay of Establishments</i>	60,100	57,858	—2,242	—2,200	—42
<i>K. 1 (3).—Grain Compensation Allowance</i>	20,000	14,408	—5,592	—5,550	—42
<i>K. 1 (4).—Other Charges</i>	23,300	25,378	+2,078	—3,220	—1,142
Result of cholera epidemics.					
<i>K. 2.—Mewar Bhil Corps :</i>					
<i>K. 2 (1).—Pay of Officers :</i>					
<i>O.</i> 52,000 )					
<i>S. (t)</i> —1,530 )	50,470	53,552	+3,082	+3,090	—8
<i>K. 2 (2).—Pay of Establishments</i>	1,19,800	1,19,310	—460	—450	—10
<i>K. 2 (3).—Grain Compensation Allowance :</i>					
<i>O.</i> 19,000 )					
<i>S. (t)</i> 1,200 )	20,200	20,144	—56	—50	—6
<i>K. 2 (4).—Grants-in-aid, contributions, etc.</i>	600	2,412	+1,812	+1,810	+2
Under-estimated originally.					
<i>K. 2 (5).—Other Charges</i>	40,700	41,766	+1,066	+1,230	—154
Purchase of furniture for hospital at Kherwara.					
<i>K. 3.—Secret Service Expenditure of His Excellency the Viceroy</i>	55,000	54,875	—125	—50	—75

(q) Sanctioned on 3rd November.—Rs. 6 : 19th December,—Rs. 3,594 ; 29th January,—Rs. 14,500 and 18th March,—Rs. 3,900.

(r) Sanctioned on 27th December.

(s) Sanctioned on 29th January.

(t) Sanctioned on 7th March.

## ACCOUNT II.—OTHER EXPENDITURE HEADS—concl'd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un- adjusted +or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>K.—Miscellaneous—concl'd.</i>					
<i>K. 1.—Other Charges:</i>					
<i>K. 4 (1).—Pay of Officers</i>	700	5,555	+4,855	+5,042	—187
Connected with deputation of an officer to Lhasa.					
<i>K. 4 (2).—Pay of Establishments</i>	37,871	41,047	+3,176	+3,417	—241
Connected with demarcation of certain boundaries in Madras (Rs. 3,490).					
<i>K. 4 (3).—Other Expenses:</i>					
O. 2,27,159					
S. (u) 74,447	3,61,606	3,82,794	+81,188	+1,02,878	—21,690
Mainly in Bombay (Rs. 67,000) connected with demarcation of boundaries.					
<i>Total</i>	88,57,901	77,93,322	—10,64,579	+28,158	—10,92,737

## ACCOUNT III.—EXPENDITURE IN ENGLAND AND EXCHANGE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un- adjusted +or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Expenditure in England:</i>					
<i>A. 1.—Leave and Deputation Salaries:</i>					
O. 6,67,000					
S. (r) 1,33,000	5,34,000	5,41,269	+7,269	..	+7,269
Heavier expenditure in the last quarter of the year.					
<i>A. 2.—Stores:</i>					
O. 13,000					
S. (u) 6,002	19,002	18,290	—712	..	—712
<i>A. 3.—Other Charges:</i>					
O. 6,62,000					
S. (x) 42,000	6,20,000	6,61,046	+41,046	..	+41,046
Cost of evacuations from Kabul. Provision for this expenditure was made under a military head.					
<i>B.—Loss or Gain by Exchange:</i>					
O. ..					
S. (y) 14,500	14,500	15,405	+905	..	+905
<i>Total</i>	11,87,502	12,35,950	+48,448	..	+48,448

(u) Sanctioned on 24th January, Rs. 13,500; 27th January, Rs. 14,450; 16th February, Rs. 13,000; 18th March, Rs. 28,027; 19th March, Rs. 1,500 and 27th March, Rs. 3,670.

(r) Sanctioned on 11th February.

(x) Sanctioned on 24th September, Rs. 9,547; 18th October, Rs. 7,134; 2nd February, Rs. 1,454; 13th February, Rs. 6,000; 13th March, Rs. 14,500; and 18th March, Rs. 7,633.

(y) Sanctioned on 11th February, Rs. 36,000 and 13th February, Rs. 6,000.

(z) Sanctioned on 13th March.



FRONTIER WATCH AND WARD (*All Non-voted*).

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Appropriated, to defray the Salaries and Expenses in connection with FRONTIER WATCH AND WARD.

Major Head and Sub head.	Final Appropriation. Rs.	Actual expenditure. Rs.	Excess + Saving — Rs.	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<i>Major Head "29-A—Frontier Watch and Ward".</i>					
<i>A.—Frontier Constabulary and Militia ;</i>					
<i>A. 1.—Pay of Commandant and Other Officers</i>					
<i>O. 73,200 }</i>					
<i>S. (a)—5,200 }</i>	68,000	63,440	—4,560	+3,000	—7,560
Non-utilisation of provision of an officer connected with Naga Hills Expedition.					
<i>A. 4.—Pay of Establishments .</i>	2,04,900	1,68,500	—36,400	—23,000	—13,400
Shortage in the cadre of the Police Force (Rs. 11,500) and savings in the provision for expedition (Rs. 23,200) in Burma.					
<i>A. 5.—Allowances, Honoraria, etc. . . . .</i>	70,900	74,511	+3,611	+8,800	—5,189
Under-estimation of the provision for expedition in Burma.					
<i>A. 6.—Supplies and Services</i>					
<i>O. 6,11,000 }</i>					
<i>S. (a) —4,097 }</i>	6,06,903	5,37,154	—69,749	—47,100	—22,649
Smaller expenditure on rations (Rs. 16,000), mule and cart hire (Rs. 31,000), arms and accoutrements (Rs. 11,000), clothing (Rs. 8,000) and petty savings (Rs. 4,000) in Burma.					
<i>A. 7.—Contingencies . . . . .</i>	73,600	77,305	+3,705	+12,500	—8,795
Result of petty excesses and savings under several heads in Burma.					
<i>A. 8.—Grants-in-Aid . . . . .</i>	1,500	2,296	+796	+1,400	—604
Represents passage contribution of an officer.					
<i>A. 9.—Contribution . . . . .</i>	61,74,000	61,74,000	..	..	..
<i>B.—Buildings and Communications</i>					
<i>B. 1.—Expenditure in Waziris- tan.</i>					
<i>O. 3,20,000 }</i>					
<i>S. (a) —40,000 }</i>	2,80,000	4,27,181	+1,47,181	+1,46,015	+1,166
Mainly connected with improvement of certain tracks in Waziristan.					
<i>B. 2.—Expenditure on Roads of Military Importance</i>					
<i>O. 29,10,000 }</i>					
<i>S. (b) 16,813 }</i>	29,26,813	33,40,800	+4,13,987	—17,791	+4,31,778
Unforeseen expenditure on roads etc., in connection with N.-W. F. operations, 1930.					
<i>B. 3.—Expenditure on Build- ings of Militia and Frontier Constabulary.</i>					
<i>O. 13,92,200 }</i>					
<i>S. (c) 46,741 }</i>	14,38,941	9,54,341	—4,84,600	—4,72,364	—12,236
Mainly less expenditure connected with construction of a road and a Militia post in the North-West Frontier Province (Rs. 3,44,000).					
<i>B. 4.—Miscellaneous Works.</i>					
<i>O. 21,42,900 }</i>					
<i>S. (d) —1,57,428 }</i>	19,85,472	14,38,791	—5,46,681	—2,84,591	—2,62,090
Restricted expenditure in Burma on account of lump cut—See B. 7.					
(a) Sanctioned on 19th February.					
(b) Do. Do. 2nd August. Rs. 19,313 and 19th February, —Rs. 2,500.					
(c) Do. Do. 2nd August.					
(d) Do. Do. 2nd August, Rs. 1,692 and 19th February, —Rs. 1,59,120.					

Major Head and sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<i>--Buildings and Communications-- contd.</i>					
<i>B. 5.—Establishments and Audit Charges.</i>					
O. 10,21,100 } S. (f) —21,546 }	9,99,514	7,45,104	—2,54,410	—1,22,629	—1,31,781
See B. 3 and B. 4.					
<i>B. 6.—Tools and Plant.</i>					
O. 89,300 } S. (g) 378 }	89,678	79,486	—10,192	—9,642	—550
See B. 3 and B. 4.					
<i>B. 7.—Lump Reduction . . .</i>	—4,82,000	..	+4,82,000	+2,00,000	+2,82,000
Not fully realised owing to unforeseen expenditure under B. 2.					
<i>C.—Miscellaneous :</i>					
<i>C. 1.—Pay of Officers</i>					
O. 56,300 } S. (h)—6,200 }	50,100	56,223	+6,123	..	+6,123
The reduction of Rs. 6,200 based on progress of actuals did not materialise.					
<i>C. 2.—Pay of Establishments.</i>					
O. 1,32,600 } S. (h)—6,000 }	1,26,600	1,28,282	+1,682	—1,500	+3,182
The reduction of Rs. 7,500 proved high.					
<i>C. 3.—Allowances, Honoraria, etc.</i>	55,500	56,016	+516	+1,000	—484
<i>C. 4.—Supplies and Services .</i>					
O. 1,55,040 } S. (i)—17,500 }	1,37,540	1,59,434	+21,894	+44,225	—22,331
Larger transport charges in the Hpimaw area in Burma.					
<i>C. 5.—Contingencies.</i>	62,400	64,865	+2,465	+375	+2,090
<i>C. 6.—Grants-in-aid . . .</i>	4,560	4,560	..	+360	—300
<i>D.—Expenditure in England :</i>					
<i>D. 1.—Leave and Deputation Salaries :</i>					
O. 52,000 } S. (j)—30,000 }	22,600	22,246	+246	+1,000	—754
<i>D. 2.—Overseas pay</i>					
O. 44,000 } S. (k) 8,000 }	52,000	50,978	—1,022	—1,000	—22
<i>D. 3.—Sundry Items</i>					
O. 18,000 } S. (l)—13,000 }	5,000	4,648	—352	..	—352
<i>E.—Loss or Gain by Exchange</i>					
O. . } S. (m) 1,000 }	1,000	984	—16	..	—16
<i>Reserve</i>					
O. . } S. (n)—5,57,189 }	—5,57,189	..	+5,57,189	+5,61,002	—3,813
See Note 2.					
<i>Total . . .</i>	1,43,97,732	1,46,31,145	+2,33,413	..	+2,33,413

(f) Sanctioned on 2nd August, Rs. 10,289, and 19th February. —Rs. 31,755.

(g) Do. Do. 2nd August. Rs. 1,015; and 15th February. —Rs. 637.

(h) Do. Do. 19th February.

(i) Do. Do. 25th November, Rs. 2,500; and 19th February, —Rs. 20,000.

(j) Do. Do. 23rd March.

(k) Do. Do. 13th February.

(l) Do. Do. 13th February, —Rs. 8,000; 13th March, —Rs. 1,000; and 23rd March, —Rs. 4,000.

(m) Do. Do. 13th March.

(n) Do. Do. 28th July, —Rs. 37,350; 15th October, —Rs. 63,500; 17th March, —Rs. 4,08,622; 20th March, —Rs. 32,572; and 23rd March, —Rs. 15,145.

## NOTES.

1. The unforeseen expenditure on roads, etc. connected with North-West Frontier operations, 1930 (*vide* sub-head B. 2) caused the excess of Rs. 2,33,413 over the final total appropriation.  
 2. The operation upon the "Reserve" under Frontier Watch and Ward for 1930-31 were as follows:—

	Rs.
Original provision for Reserve . . . . .	..
<i>Add</i> —Amount withdrawn to Reserve from Provinces and Areas:—	
(1) North-West Frontier Province . . . . .	10,83,507
(2) Baluchistan . . . . .	3,76,785
(3) Assam . . . . .	1,89,789
Total . .	16,50,081
<i>Deduct</i> —Amount allotted to Provinces and Areas:—	
(1) North-West Frontier Province . . . . .	8,06,829
(2) Baluchistan . . . . .	2,82,250
Balance . .	5,61,002
Amount surrendered to Government . . . . .	5,57,189
Balance Lapsed . .	3,813

## Statement of Expenditure on Important New Works.—

## Original Works—Buildings.

Serial No. and Service.	Appropriation. Expenditure.		Balance.	
	Rs.	Rs.	Unexpended Rs.	Excess. Rs.
<b>I. Major works above Rs. 50,000 specifically provided for in the budget.</b>				
(a) Estimated to cost above Rs. 50,000.				
BALUCHISTAN.				
1. Construction of a Militia Post at <i>Toi-Dirga</i> . . . . .	62,400	59,128	3,272	..
Estimate Rs. 62,480; expenditure up to March 1931, Rs. 59,128; completed.				
NORTH-WEST FRONTIER PROVINCE.				
2. Construction of Civil Treasury, Court, Magistrate's and Clerks' quarters at <i>Razmak</i> . . . . .	85,000	81,578	3,422	..
Estimate Rs. 85,280; expenditure up to March 1931, Rs. 81,578; completed but expenditure not yet finally booked.				
3. Providing civil accommodation at <i>Wana</i> . . . . .	50,000	..	50,000	..
The estimate was not technically sanctioned during the year.				
4. Providing additional accommodation for Frontier Constabulary Headquarters at <i>Drazinda</i> . . . . .	31,400	68,554	..	37,154
Estimate Rs. 1,59,728; expenditure up to March 1931, Rs. 1,12,907; in progress.				
5. Construction of a Scout Post for 12 Platoons and Civil Serai at <i>Dosali</i> . . . . .	3,23,300	3,19,482	3,818	..
Estimate Rs. 6,30,000; expenditure up to March 1931, Rs. 6,40,440; completed but expenditure not yet finally booked.				
6. Construction of a Militia Post at <i>Tanaj</i> . . . . .	3,00,000	18,629	2,81,371	..
Estimate Rs. 5,14,098; expenditure up to March 1931, Rs. 74,640; in progress.				
7. Construction of a Militia Post at <i>Lakka Tigga</i> . . . . .	1,15,600	..	1,15,600	..
The work was not technically sanctioned during the year.				
8. Providing supplementary accommodation for Frontier Constabulary Headquarters, <i>Tunk</i> . . . . .	24,100	24,165	..	65
Estimate Rs. 1,28,500; expenditure up to March 1931, Rs. 28,864; completed.				

Statement of Expenditure on Important New Works—*contd.*Original Works—Buildings—*concl'd.*

Serial No. and Service.	Appropriation.	Expenditure.		
		Rs.	Rs.	Rs.
			Unexpended.	Excess.
		Rs.	Rs.	Rs.
<b>I. Major works above Rs. 50,000 specifically provided for in the budget—<i>concl'd.</i></b>				
BURMA.				
9. Construction of buildings in connection with the North-East Frontier Project . . . . .	4,55,440	2,93,128	1,62,312	..
Estimate Rs. 11,10,018 (revised); expenditure up to March 1931, Rs. 7,24,390; in progress. As a lump sum appropriation was made for the entire project, the individual works have not been shown separately.				
(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000				
Nil.				
<b>II. Other Major works specifically provided for in the Budget.</b>				
10. All works collectively . . . . .	69,869	25,684	44,185	..
<b>III. Unforeseen Major works not specifically provided for in the budget.</b>				
NORTH-WEST FRONTIER PROVINCE.				
11. Construction of Frontier Constabulary Post at Ban . . . . .	..	20	..	20
Estimate Rs. 1,20,000; expenditure up to March 1931, Rs. 88,759; completed.				
12. Construction of Frontier Constabulary Post at Dreghandri . . . . .	..	731	..	731
Estimate Rs. 72,501; expenditure up to March 1931, Rs. 73,372; completed.				
<b>IV. Minor works.</b>				
13. All works collectively . . . . .	2,05,000	1,96,093	8,907	..

## Original Works—Communications.

**I. Major works above Rs. 50,000 specifically provided for in the budget.**

(a) Estimated to cost above Rs. 50,000.

BALUCHISTAN.				
1. Construction of a 4th class road from Fort Sadman to Gurlach . . . . .	84,000	83,039	961	..
Estimate Rs. 84,810; expenditure up to March 1931, Rs. 83,039; completed.				
NORTH-WEST FRONTIER PROVINCE.				
2. Improvements to tracks in Waziristan . . . . .	60,000	2,89,097	..	2,29,097
Estimate Rs. 5,28,559; expenditure up to March 1931, Rs. 4,83,480; completed—Details of individual works are as below :—				
<b>Major Works above Rs. 50,000.</b>				

Name of works.	Estimated amount.	Expenditure upto 1930-31.	Balance.	Remarks.
(i) Construction of track from Tanda China to Ladha . . . . .	3,83,836	3,44,154	39,682	Completed.
(ii) Improvements to Razani Datta Khel Track Sections II and III . . . . .	35,212	35,049	163	Completed.
(iii) Construction of unmetalled Cart track from Datta Khel to Razani . . . . .	1,09,511	1,04,277	5,234	Completed.
	5,28,559	4,83,480	(includes estimate of Rs. 1,09,511 and	
expenditure for Rs. 94,262 for the year 1928-29).				

3. Construction of three screw pile bridges over Takkizam on Sararoya Razmak Road . . . . .	94,313	1,09,721	..	15,408
Estimate Rs. 8,84,000 (revised); expenditure up to March 1931, Rs. 7,47,223; in progress.				

Statement of Expenditure on Important New Works—*concl'd.*Original Works—Communications—*concl'd.*

Serial No. and Service.	Appropriation. Expenditure.		Balance.	
	Rs.	Rs.	Unexpended. Rs.	Excess. Rs.
<b>I. Major works above Rs. 50,000 specifically provided for in the budget—<i>concl'd.</i></b>				
4. Construction of Road from Saruakal to Wana . . . . .	7,40,000	5,53,726	1,86,274	..
Estimate Rs. 40,34,244; expenditure up to March 1931, Rs. 32,24,625; in progress.				
5. Construction of Thal Idak Road with a bridge over Kaitu . . . . .	5,00,000	5,96,404	..	96,404
Estimate Rs. 17,87,000; expenditure up to March 1931, Rs. 12,17,736; in progress.				
6. Construction of third class un metalled Road from Draban to Diazinda. . . . .	57,500	58,972	..	1,472
Estimate Rs. 1,62,195; expenditure up to March 1931, Rs. 58,972; in progress.				
7. Construction of Roads in Shiah Sa'ients . . . . .	35,000	397	34,603	..
Estimate Rs. 1,25,045 (revised); expenditure up to March 1931, Rs. 56,060; completed.				
8. Constructing Wana Ladha Track . . . . .	1,00,000	..	1,60,000	..
The work was not technically sanctioned during the year.				
BURMA.				
9. Construction of N'Sop Sumprabam cart road . . . . .	1,39,240	43,012	96,228	..
Estimate Rs. 18,22,517 (revised); expenditure up to March 1931, Rs. 18,29,618; in progress.				
ASSAM.				
10. Realignment of the Lohit Valley Road (Lower route) . . . . .	20,000	16,821	3,179	..
11. Realignment of Lohit Valley Road, Sadiya Suspension Section bridging of the Kandil river . . . . .	70,000	..	70,600	..
The works were not taken up during the year.				
12. Reconstruction of Buliyian Bridge near Sanpura on the Lohit Valley Road . . . . .	30,000	..	30,000	..
The works were not taken up during the year.				
(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.				
Nil.				
<b>II. Other major works specifically provided for in the budget.</b>				
13. All works collectively . . . . .	14,000	14,106	..	106
<b>III. Unforeseen Major works not specifically provided for in the budget.</b>				
NORTH-WEST FRONTIER PROVINCE.				
14. Constructing Tanaj Gulkuach road . . . . .	..	1,07,233	..	1,07,233
Estimate Rs. 3,78,721; expenditure up to March 1931, Rs. 1,07,233; in progress.				
15. Construction of roads in Khajuri Plain . . . . .	..	4,21,413	..	4,21,413
Estimate Rs. 8,00,000; expenditure up to March 1931, Rs. 4,21,413; in progress.				
16. Construction of a bridge at Alimasjid Gorge on North Khyber Road . . . . .	..	5	..	5
Estimate Rs. 1,52,965; expenditure up to March 1931, Rs. 1,52,897; completed.				
17. Widening the Kohat-Peshawar road . . . . .	..	—40	40	..
Estimate Rs. 2,45,989; expenditure up to March 1931, Rs. 2,40,651; completed.				
<b>IV. Minor Works.</b>				
18. All works Collectively . . . . .	1,68,000	1,24,071	43,929	..

## TERRITORIAL AND POLITICAL PENSIONS.

(ALL NON-VOTED.)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Appropriated, to defray the Expenses in connection with TERRITORIAL AND POLITICAL PENSIONS.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving -.	Net reappro- priation or surrender.	Remainder un- adjusted + or - Rs.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>MAJOR HEAD "44—TERRITORIAL AND POLITICAL PENSIONS."</i>					
<b>A.—Territorial and Political Pensions (India):</b>					
<b>A. 1.—Carnatic Stipends</b>					
O. 2,03,800 }					
S. (a) —1,320 }	2,06,980	1,95,889	—11,091	—3,600	—7,491
Partly in the provision for commutation of pensions in Madras.					
<b>A. 2.—Tanjore Pensions.</b>	19 800	22,825	+3,025	+3,600	—575
A new pension was sanctioned.					
<b>A. 3.—Mysore Family Pen- sions</b>					
O. 13,200 }					
S. (b) —500 }	12,700	13,196	+496	+600	—104
<b>A. 4.—Cudh Wasika Pensions</b>					
O. 2,85,600 }					
S. (b) 7,000 }	2,92,600	2,84,735	—7,865	..	—7,865
Due to non-drawal of charges.					
<b>A. 5.—Nagpur Burhanshah Fa- mily Pensions</b>	50,000	50,000	..	..	..
<b>A. 6.—Bhonsla Family Pensions, etc.</b>					
O. 96,700 }					
S. (b) —1,200 }	95,500	94,769	—731	..	—731
<b>A. 7.—Surat Nawab's Family Pensions</b>	61,779	61,779	..	..	..
<b>A. 8.—Satara Pensions</b>	30,000	30,000	..	..	..
<b>A. 9.—Pensions granted on the conquest of Sind</b>	90,800	58,800	—32,000	..	—32,000
The appropriation included Rs. 32,000 for construction of a bungalow for a pensioner but after the close of the year it was decided to debit the charge to sub-head D.					
<b>A. 10.—Pensions to Maharaja Prabhu Narain Singh Bahadur of Benares</b>					
O. 1,00,000 }					
S. (b) 25,000 }	1,25,000	1,25,000	..	..	..
<b>A. 11.—Pensions to Syed Ahmed Shah of Meerut.</b>	11,900	11,940	+40	..	+40
<b>A. 12.—Nizamat Family Pen- sions.</b>					
O. 4,03,500 }					
S. (b) —2,040 }	4,01,460	3,97,172	—4,288	—600	—3,688
<b>A. 13.—Oudh Family Pensions</b>					
O. 2,49,600 }					
S. (b) 2,900 }	2,52,500	2,40,397	—12,103	..	—12,103

Some pensions remained undrawn in Bengal.

(a) Sanctioned on 7th February, Rs. 1,180 and 13th March,—Rs. 3,000.

(b) Sanctioned on 7th February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Territorial and Political Pensions (India)—concd.</i>					
<i>A. 14.—Pensions to Deshmukhs and Deshpandias in Berar</i>	1,80,000	1,76,804	—3,196	..	—3,196
<i>A. 15.—Khurda Family Pensions</i>	25,600	25,600	..	..	..
<i>A. 16.—Delhi Family Pensions</i>	28,000	28,150	+150	+900	—750
<i>A. 17.—Pensions to Marhatta Salianadars :</i>					
<i>O.</i> 31,000					
<i>S. (a)</i> —1,800	29,200	32,068	+2,868	..	+2,868
Irregular drawal of pensions.					
<i>A. 18.—Other Pensions</i>					
<i>O.</i> 12,04,521					
<i>S. (b)</i> —31,240	11,73,281	11,16,162	—57,119	..	—57,119
Mainly to irregular drawal of pensions and casualties.					
<i>B.—Territorial and Political Pensions paid in England (At par) :</i>					
<i>B. 1.—Family of the late Maharaja Duleep Singh</i>					
<i>O.</i> 1,13,000					
<i>S. (c)</i> 3,000	1,16,000	1,06,440	—9,560	..	—9,560
<i>B. 2.—Bengal Nizam Family</i>	7,000	6,305	—695	..	—695
<i>C.—Territorial and Political Pensions in Turkish Arabia, Bushire, Khorasan and Persia</i>					
<i>O.</i> 9,000					
<i>S. (a)</i> —500	8,500	7,738	—712	..	—712
<i>D.—Charitable Allowances</i>					
<i>O.</i> 51,200					
<i>S. (d)</i> —500	50,700	67,747	+17,047	—900	+17,947
See A.-9.					
<i>E.—Loss or Gain by Exchange :</i>					
<i>O.</i> ..					
<i>S. (e)</i> 1,500	1,500	1,433	—67	..	—67
<i>Total</i>	32,70,800	31,54,999	—1,15,801	..	—1,15,801

### IMPORTANT COMMENT.

Judging from the experience of previous years it would appear that the supplementary appropriations do not make sufficient allowance for the savings of about a lakh, more or less, which are apt to occur owing in some degree to the fact that some pensions are drawn after an interval and not when they become due.

(a) Sanctioned on 7th February.

(b) Sanctioned on 7th February.—Rs. 2,840 ; and 24th February.—Rs. 28,400.

(c) Sanctioned on 13th February.

(d) Sanctioned on 7th February.—Rs. 1,400 and 24th February. Rs. 900.

(e) Sanctioned on 7th February, Rs. 1,000 and 13th March. Rs. 500

## BANGALORE.

(All Non-voted.)

SUMMARY BY ACCOUNTS of the Sum Expended, in the year ended 31 March 1931, compared with the Sum Appropriated to defray the Expenses in connection with the BANGALORE ASSIGNED TRACTS.

Accounts.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or — Rs.
<i>Account I.—Police</i> . { <i>Gross</i> . . .	3,39,700	3,43,172	+ 3,472	+ 5,000	—1,528
{ <i>Deductions</i> . . .	—1,500	—1,617	—117	..	—117
{ <i>Net</i> . . .	3,38,200	3,41,555	+ 3,355	+ 5,000	—1,645
<i>Account II.—Education.</i> { <i>Gross</i> . . .	4,34,400	4,31,951	—2,449	+ 627	—3,076
{ <i>Deductions</i> . . .	—8,900	—8,177	+ 723	+ 800	—77
{ <i>Net</i> . . .	4,25,500	4,23,774	—1,726	+ 1,427	—3,153
<i>Account III.—Medical and Public Health</i>	4,45,553	4,41,178	—4,375	+ 1,030	—5,405
<i>Account IV.—Other Expenditure Heads</i>	3,43,415	3,31,320	—12,095	—7,457	—4,638
<i>Sub-head B. 3.—The saving of Rs. 21,491 against the original appropriation of Rs. 88,300 was mainly under cost of price of opium, arrack and ganja.</i>					
<i>Totals</i> { <i>Gross</i> . . .	15,63,068	15,47,621	—15,447	—800	—14,647
{ <i>Deductions</i> . . .	—10,400	—9,794	+ 606	+ 800	—194
{ <i>Net</i> . . .	15,52,668	15,37,827	—14,841	..	—14,841



## ACCOUNT I—POLICE.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—District Executive Force—District Police :</i>					
<i>A. 1.—Pay of Officers . . .</i>	16,500	15,155	—1,345	—1,345	..
<i>A. 2.—Police Force . . .</i>	1,70,200	1,72,538	+2,338	+2,400	—62
The post of Confidential Assistant was included in the Sub-Inspectors' cadre.					
<i>A. 3.—Office Establishments . . .</i>	12,500	10,494	—2,006	—2,000	—6
Due partly to the cause stated under A. 2.					
<i>A. 4.—Allowances, Honoraria, etc. . .</i>	17,100	18,245	+1,145	+1,300	—155
Mainly under "Honoraria for Police Services".					
<i>A. 5.—Works . . .</i>	53,200	23,531	—2,569	—1,800	—569
S. (a) —27,300 } 25,900					
Mainly under provision for 'Major works' (Rs. 1,400).					
<i>A. 6.—Clothing and other Supplies . . .</i>	20,700	19,468	—1,232	—1,200	—32
<i>A. 7.—Printing and Stationery . . .</i>	15,800	16,867	+1,067	+1,500	—433
Under office expenses and miscellaneous.					
<i>A. 8.—Grants-in-aid, Contribu- tions, etc. . .</i>	600	600	..	..	..
<i>A. 9.—Deduct—Establishment Charges etc., recovered from other Governments, Departments, etc. . .</i>	—1,500	—1,617	—117	.	—117
<i>B.—Railway Police :</i>					
<i>B. 1.—Pay of Officers . . .</i>	1,200	1,200	..	..	—
<i>B. 2.—Pay of Establishments . . .</i>	40,200	42,209	+2,009	+2,025	—16
Due to revision of pay of police force.					
<i>B. 3.—Other Charges . . .</i>	19,000	22,865	+3,865	+4,120	—255
Chiefly on account of rent of quarters payable to a Railway Company for the quarter ending 31st December 1929 (Rs. 3,376).					
<i>Totals . . .</i>					
{ Gross . . . 3,39,700 3,43,172 +3,472 +5,000 —1,528					
{ Deductions . . . —1,500 —1,617 —117 .. —117					
{ Net . . . 3,38,200 3,41,555 +3,355 +5,000 —1,645					

(a) Sanctioned on 13th February.

## ACCOUNT II—EDUCATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—University :</b>					
A. 1.—Government Professional Colleges . . . . .	..	585	+585	+570	+15
Payment in March 1931 of a stipend for that month consequent on the completion of training.					
A. 2.—Grants-in-aid to Non-Government Arts Colleges .	18,000	17,999	—1	..	—1
<b>B.—Grants-in-aid to Non-Government Secondary Schools.</b> . . . .	2,07,100	1,98,899	—8,201	—8,171	—30
Under " Building Grants ".					
<b>C.—Primary—Government Primary Schools :</b>					
C. 1.—Pay of Establishments . . . . .	2,200	2,084	—116	—116	..
C. 2.—Other Charges . . . . .	1,800	1,173	—627	—500	—127
Partly under contingencies.					
<b>D.—Grants-in-aid to Non-Government Primary Schools . . . . .</b>	1,19,900	1,28,183	+8,283	+9,035	—752
Under building and furniture grants.					
<b>E.—Special—Government Special Schools :</b>					
E. 1.—Pay of Establishments . . . . .	7,900	7,112	—788	—568	—220
E. 2.—Other charges . . . . .	13,900	15,411	+1,511	+2,300	—789
Mainly for the construction of a compound wall to the training School.					
E. 3.—Deduct — Charges recovered from Coorg Administration . . . . .	—2,900	—2,519	+381	+400	—19
Less expenditure under gross charges.					
<b>F.—Grants-in-aid to Non-Government Special Schools . . . . .</b>	25,500	24,232	—1,268	—764	—504
<b>G.—General .</b>					
G. 1.—Inspection :					
G. 1. (1)—Pay of Officers . . . . .	8,000	7,592	—408	—408	..
G. 1 (2).—Pay of Establishments .	9,600	8,819	—781	—781	..
G. 1 (4).—Other Charges . . . . .	4,100	4,060	—40	..	—40
G. 1 (5).—Deduct—Charges recovered from Coorg Administration . . . . .	—6,000	—5,658	+342	+400	—58
G. 2.—Scholarships . . . . .	13,000	12,353	—647	—20	—627
G. 3.—Miscellaneous . . . . .	3,400	3,449	+49	+50	—1
<b>Totals</b> { Gross . . . . .					
Deductions . . . . .					
Net . . . . .					
	4,34,400	4,31,951	—2,449	+627	—3,076
	—8,900	—8,177	+723	+800	—77
	4,25,500	4,23,774	—1,726	+1,427	—3,153

## ACCOUNT III—MEDICAL AND PUBLIC HEALTH.

Major Head and Sub head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<i>A.—Medical—Hospitals and Dispensaries :</i>					
<i>A. 1.—Pay of Officers</i> . . . . .	24,000	25,588	+1,588	+1,588	..
Revision of pay with retrospective effect.					
<i>A. 2.—Pay of Establishments</i> . . . . .	64,800	59,745	—5,055	—5,050	—5
Non-entertainment of establishment sanctioned for a new Hospital (Rs. 4,221).					
<i>A. 3.—Allowances, Honoraria, etc.</i> . . . . .	26,900	25,729	—1,171	—800	—371
<i>A. 4.—Cost of Medicines and Diet of Patients</i> . . . . .	72,000	76,338	+4,338	+4,600	—262
Under diet of patients due to admission of more patients.					
<i>A. 5.—Works</i> . . . . .	62,200	65,615	+3,415	+5,400	—1,985
Mainly under construction of a new Hospital (Rs.12,339) partly counterbalanced by savings on repairs (Rs. 8,765).					
<i>A. 6.—Other Expenses</i> . . . . .					
<i>O.</i> 73,900 } . . . . .	69,145	65,248	—3,897	—3,145	—752
<i>S.(a)</i> —4,755 }					
Under equipment and pay of menials due to late opening of the new Hospital.					
<i>A. 7.—Grants-in-aid, Contributions, etc.</i> . . . . .	5,600	3,127	—473	+100	—573
<i>A. 8.—Establishment and Other Charges paid to Bangalore Municipality</i> . . . . .	900	900	..	..	..
<i>B.—Medical—Mental Hospital</i> . . . . .	13,000	12,679	—321	+1,000	—1,321
<i>C.—Medical Schools and Colleges—Scholarships</i> . . . . .	4,900	2,323	—2,577	—2,463	—114
The expected number of pupils for training did not join coupled with savings due to non-payment of certain stipends during leave.					
<i>D.—English charges (High Commissioner) O.</i> . . . . .	2,008	2,947	—61	..	—61
<i>on Stores.</i> <i>S.(b)</i> 3,008 }					
<i>D D—Loss or Gain by Exchange</i> . . . . .	..	39	+39	..	+39
<i>E.—Public Health Establishment :</i>					
<i>E. 1.—Pay of Establishments</i> . . . . .	900	660	—240	—240	..
<i>E. 2.—Other Charges</i> . . . . .	200	240	+40	+40	..
<i>F.—Grants-in-aid for Public Health purposes</i> . . . . .	1,00,000	1,00,000	..	..	..
<b>Total</b> . . . . .	<b>4,45,553</b>	<b>4,41,178</b>	<b>—4,375</b>	<b>+1,030</b>	<b>—5,405</b>

(a) Sanctioned on, 5th August, —Rs. 670 : 23rd August, —Rs. 2,285 and 11th December, —Rs. 1,800.

(b) Sanctioned on 5th August, Rs. 670, and August, Rs. 2,285 : 11th December, Rs. 1,800, 14th February, Rs. 52 and 23rd March, —Rs. 1,800.

## ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Land Revenue</i>	300	274	—26	—25	—1
<i>B.—Excise :</i>					
<i>B. 1.—Pay of Officers</i> . . . . .	4,500	5,100	+600	+600	..
Due to promotion.					
<i>B. 2.—Pay of Establishments</i> . . . . .	5,800	6,958	+1,158	+1,200	—42
Partly to adjustment of debit of leave salaries of Excise Sub-Inspectors of Madras.					
<i>B. 3.—Other Charges</i>					
O. 88,300 )					
S. (a)—4,285 )	84,015	66,809	—17,206	—17,165	—41
Chiefly under cost of price of opium, arrack and ganja purchased and incidental charges (Rs. 16,684).					
<i>C.—Stamps</i> . . . . .	2,700	2,369	—331	—312	—19
<i>D.—Registration :</i>					
<i>D. 1.—Pay of Establishments</i> . . . . .	3,500	3,987	+487	+490	—3
Under temporary establishment.					
<i>D. 2.—Other Charges</i> . . . . .	100	18	—82	—80	—2
<i>E.—General Administration.—District Establishments :</i>					
<i>E. 1.—Pay of Officers</i> . . . . .	16,500	17,629	+1,129	+1,129	..
Adjustment of leave salary of an officer lent from Madras.					
<i>E. 2.—Pay of Establishments</i> . . . . .	10,600	9,256	—1,344	—1,340	—4
<i>E. 3.—Other Charges</i> . . . . .	56,500	57,801	+1,301	+2,100	—799
Under construction of quarters for the Collector's.					
<i>F.—Administration of Justice :</i>					
<i>F. 1.—Law Officers</i> . . . . .	2,200	2,770	+570	+570	..
Under " fees to the Public Prosecutor in criminal cases ".					
<i>F. 2.—Judicial Commissioner</i> . . . . .	2,200	4,050	+1,850	+1,900	—20
From the 1st December 1930 an additional Judge for the court of the Resident was appointed and three quarters of the charges of the court of the Resident in Mysore and Judicial Commissioner of Coorg were debited instead of half, as previously.					
<i>F. 3.—Civil and Sessions Courts :</i>					
<i>F. 3 (1).—Pay of Officers</i> . . . . .	15,000	12,986	—2,014	—964	—1,050
<i>F. 3 (2).—Pay of Establishments</i> . . . . .	21,400	21,211	—189	—188	—1
<i>F. 3 (3).—Allowances, Honoraria,         etc.</i> . . . . .	1,200	1,017	—183	—183	..
<i>F. 3 (4).—Contingencies</i> . . . . .	2,700	2,381	—319	..	—319
<i>F. 4.—Criminal Courts :</i>					
<i>F. 4 (1).—Pay of Officers</i> . . . . .	7,800	7,200	—600	—600	..
<i>F. 4 (2).—Pay of Establishments</i> . . . . .	9,200	8,948	—252	—250	—2
<i>F. 4 (3).—Other Charges</i> . . . . .	2,600	2,819	+219	+250	—31
Under Contingencies.					
<i>G.—Jails and Convict Settlements</i> . . . . .	12,100	14,906	+2,806	+2,850	—44
Connected with maintenance of prisoners in Mysore State Jails.					
<i>H.—Political</i> . . . . .	7,500	11,222	+3,722	+3,500	—278
Represents mainly the share of pay, etc. of an officer (Rs. 2,616).					
<i>I.—Agriculture.—Veterinary Charges :</i>					
<i>I. 1.—Pay of Establishments</i> . . . . .	4,800	4,556	—244	—244	..
<i>I. 2.—Other Charges</i> . . . . .	17,600	9,678	—7,922	—7,020	—902
Under " Works " (Rs. 6,243).					

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<i>J.—Miscellaneous Departments :</i>					
<i>J. 1.—Pay of Establishments</i>	800	725	—75	—75	..
<i>J. 2.—Other Charges</i>	1,200	1,110	—90	..	—90
<i>K.—Superannuation Allowances and Pensions</i>	37,000	40,913	+3,913	+4,500	—587
Mainly under ' Superannuation and retired allowance ' (Rs. 1,751) and ' Equated pay- ments of commuted value of pensions charged to capital ' (Rs. 2,021).					
<i>L.—Stationery and Printing</i>					
<i>Cost of Printing and Stationery</i>	1,000	2,299	+1,299	+1,600	—301
Cost of forms for the Commissioner of police.					
<i>M.—Miscellaneous</i>	12,300	12,298	—2	..	—2
<b>Total</b>	<b>3,43,415</b>	<b>3,31,320</b>	<b>—12,095</b>	<b>—7,457</b>	<b>—4,638</b>

## Statement of Expenditure on Important New Works.

Serial No. and Service.	Balance			
	Appro- priation. Rs.	Expendi- ture. Rs.	Un- expended. Rs.	Excess. Rs.
<b>I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.</b>				
(a) Estimated to cost above Rs. 50,000		Nil.		
(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000		Nil.		
<b>II.—Other Major Works for which specific provision was made in the Budget.</b>				
1 All works collectively	63,500	62,770	730	..
<b>III.—Major Works for which specific provision was not made in the Budget.</b>				
2 Construction of the new Isolation Hospital	..	12,339	..	12,339

Estimate Rs. 1,31,060; expenditure to end of 1930-31, Rs. 1,40,949; completed. The excess of Rs. 9,889 was met partly by reappropriation of Rs. 5,400, and the balance out of the savings under ' Repairs '—*vide* sub-head A. 5 under Account III.

**IV.—Minor works.**

3 All works collectively	37,200	31,130	6,070	..
<b>Total</b>	<b>1,00,700</b>	<b>1,06,239</b>	<b>..</b>	<b>5,539</b>

## WESTERN INDIA STATES AGENCY.

(ALL NON-VOTED.)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Appropriated, to pay the Salaries and other Expenses of the WESTERN INDIA STATES AGENCY.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Political Expenditure—Political Agents:</b>					
A. 1.—Pay of Officers.					
O. 3,23,077 }					
S. (a) —21,000 )	3,02,077	3,02,518	+ 441	..	+ 441
A. 2.—Pay of Establishments.					
O. 4,10,698 }					
S. (b) M—5,289 )	4,05,309	3,83,932	—21,377	—21,011	—366
Mainly leave vacancies not filled (Rs. 16,706).					
A. 3.—Allowances, Honoraria, etc.	1,01,348	95,549	—5,799	—7,353	+ 1,554
Over-estimated.					
A. 4.—Supplies and Services.					
O. 84,430 }					
S. (c) — 500 )	85,630	81,079	—4,551	—547	—2,024
A. 5.—Contingencies.					
O. 57,888 }					
S. (c) —800 )	57,088	54,267	+ 2,821	+ 3,623	—2,444
Under several detailed heads of a fluctuating nature.					
A. 6.—Grants-in-aid, Contributions and Donations	7,200	7,682	+ 482	..	+ 482
Unforeseen adjustment of passage contribution.					
A. 7.—Works	25,000	25,000	..	..	..
A. 8.—Deduct—Establishment Charges recovered from other Governments, Departments, etc.					
O. —2,63,641 }					
S. (d) 8,900 )	—2,54,741	—2,30,787	+ 23,954	+ 24,327	—173
Result of adoption of a different formula for recovery of average cost of staff.					
<b>B.—Police Expenditure :</b>					
B. 1.—District Executive Force :					
B. 1 (1).—Pay of Officers	49,655	47,122	—2,533	..	—2,533
B. 1 (2).—Police Force	4,19,822	4,18,935	—887	—292	—595
B. 1 (3).—Office Establishment	30,524	29,811	—713	..	—713
B. 1 (4).—Allowances, Honoraria, etc.	1,35,977	1,33,261	—2,716	—3,370	+ 654
B. 1 (5).—Supplies and Services and Contingencies	55,961	59,259	+ 3,298	+ 3,263	+ 35
Due to re-armament of Police.					
B. 1 (6).—Grants-in-aid, Contributions and Donations	1,200	995	—205	+ 107	—312
B. 2.—Deduct—Cost of Additional Police	—90,139	—88,547	+ 1,592	+ 292	+ 1,300
Due to one taluka not paying its quota in time.					

(a) Sanctioned on 26th February.—Rs. 8,900 ; and 23rd March.—Rs. 1,100.

(b) Sanctioned on 23rd March.—Rs. 1,100 ; and 26th March.—Rs. 89.

(c) Sanctioned on 26th March.

(d) Sanctioned on 26th February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted +or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>C.—Public Health Expenditure—</i>					
<i>Public Health Establishment</i>	9,000	9,791	+791	+900	—109
Under leave salary.					
<i>D.—Stamps :—</i>					
O. 1,000 } S. (e) —600 }	400	357	—43	..	—43
<i>E.—Ecclesiastical :</i>					
<i>E. 1.—Ecclesiastical Establishments—Church of England:</i>					
<i>E. 1 (1).—Pay of Establishments</i>	264	216	—48	..	—48
<i>E. 1 (2).—Supplies and Services, and Contingencies</i>					
O. 936 } S. (e) —150 }	786	638	—148	..	—148
<i>E. 2.—Cemetery Establishment</i>					
O. 1,800 } S. (e) —250 }	1,550	1,748	—202	..	—202
<i>F.—Education :</i>					
<i>F. 2.—Allowances, Honoraria, etc.</i>	..	111	+111	+111	..
The expenditure was sanctioned during the course of the year.					
<i>F. 3.—Grants-in-aid under the five year Educational Programme :</i>					
O. 15,000 } S. (e) —111 }	18,889	18,710	—179	..	—179
<i>G.—Excise :</i>					
<i>G. 1.—District Executive Establishment :</i>					
<i>G. 1 (1).—Pay of Establishments</i>	2,616	2,623	+7	..	+7
<i>G. 1 (2).—Allowances, Honoraria, etc.</i>	274	246	—28	..	—28
<i>G. 1 (3).—Supplies and Services, and Contingencies</i>	4,510	3,672	—838	+250	—1,088
Mainly on excise opium due to decreased demand.					
<i>G. 2.—Cost of Opium supplied to Excise Department</i>					
O. 3,86,000 } S. (f) —58,000 }	3,28,000	3,26,970	—1,030	..	—1,030
<i>G. 3.—Purchase of Ganja and other Drugs</i>					
O. 6,600 } S. (e) —5,800 }	800	..	—800	—300	—500
There was no demand for ganja.					
<i>Total</i>	{ Gross . . . 20,41,880 Deductions . . . —3,44,880 Net . . . 16,97,000	{ 20,08,072 —3,19,334 16,88,738	{ —33,808 +25,546 —8,262	{ —24,619 +24,619 ..	{ —2,189 +927 —8,262

(e) Sanctioned on 23rd March.

(f) Sanctioned on 23rd March,—Rs. 46,000 ; and 26th March,—Rs. 12,000.

**STORE ACCOUNT OF OPIUM.**

The following statement shows the transactions relating to opium in the Government Treasuries in the Western India States Agency during 1930-31.

	Mds.	Seers.
Opening balance on 1st April 1930. . . . .	151	5
Received from Ghazipur during 1930-31. . . . .	378	0
Transfer from other Depôts, excesses found in stock and confiscations . . . . .	..	..
<b>Total</b> . . . . .	<b>529</b>	<b>5</b>
Sales during the year . . . . .	340	2
Transfer to other Depôts and loss and wastage . . . . .	..	..
<b>Total</b> . . . . .	<b>340</b>	<b>2</b>
Closing balance on 31st March 1931 . . . . .	189	3

The stock was verified by the Secretary to the Honourable the Agent to the Governor General in the States of Western India and the Political Agent, Banaskantha. The price charged by the Government of India for the supply was Rs. 21-10-0 per seer throughout the year. The rates of selling price adopted in the Rajkot and Palanpur Treasuries were Rs. 28-8-0 and Rs. 22-1-9 per seer respectively. The value of the closing balance may, therefore, be taken at Rs. 1-63 lakhs.

Certified that the total receipts and issues of opium in the Western India States Agency during 1930-31 have been verified with the accounts received in this office.

**T. R. SADASIVAM,**  
*Deputy Accountant General, Bombay.*



## GRANT No. 87—CAPITAL OUTLAY ON SECURITY PRINTING.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to meet Expenses in connection with CAPITAL OUTLAY ON SECURITY PRINTING.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"52-B.—CAPITAL OUTLAY ON SECURITY PRINTING".					
A.—Security Printing Press charges :					
Capital Expenditure:					
Investments in Government Commercial Undertakings—					
O. 45,000	4,45,000	4,01,689	—43,311	..	—43,311
S. (a) 4,00,000					
<p>The supplementary grant was necessitated by the fact that during the course of the year Government decided that reserve stocks of all stamps and postal stationery should be maintained in the Central Stamps Store and for this purpose an addition of about 4 lakhs had to be made to the working capital of the Press. The saving against the total grant was due to non-supply of a plate making plant indented for from England (Rs. 33,000), and non-utilisation of provision for certain other items (Rs. 10,300).</p>					
Total	4,45,000	4,01,689	—43,311	..	—43,311

(a) Voted on 1st February.

## GRANT No. 88.—FOREST CAPITAL OUTLAY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for Expenditure in respect of CAPITAL OUTLAY ON FORESTS—NOT CHARGED TO REVENUE.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
MAJOR HEAD "52-A.—CAPITAL OUT LAY ON FORESTS—NOT CHARGED TO REVENUE".							
A.—Communications and Buildings	69,300	35,454	—33,846	—11,100	—22,746		
Postponement of construction of students' quarters at Chakrata (Rs. 6,000), less cost of new building for Logging Engineer and quarters of Assistant Manager in Andamans (Rs. 14,680) and non-construction of certain roads in Andamans and N.-W. F. Province (about Rs. 9,600).							
B.—Live Stock, Stores and Tools and Plant	3,20,300	2,58,882	—61,418	—5,710	—55,708		
Mainly in Andamans (Rs. 54,000):—postponement of purchase of electric travelling hoist block (Rs. 34,000) and fuel conveyors (Rs. 11,000) and less cost of a launch (Rs. 31,000); counterbalanced by adjustment of arrear charges for 1929-30 (Rs. 18,000).							
C.—Demarcation, Improvements and Extension of Forests	30,600	19,512	—11,088	+50	—11,138		
Less expenditure owing to financial situation.							
D.—Railways and Tramways	46,000	16,014	—29,986	..	—29,986		
Postponement of purchase of Light Railway equipment in Andamans owing to fall in orders for timber.							
E.—Establishment :							
E. 1.—Pay of Officers	22,000	21,177	—823	..	—823		
E. 2.—Pay of Establishments	12,000	7,234	—4,766	..	—4,766		
Late entertainment of establishment in Andamans.							
E. 3.—Other charges	6,600	4,919	—1,681	..	—1,681		
Late entertainment of establishment in Andamans.							
F.—Share of Establishment Charges transferred from Major Head '8' :							
Non-voted	9,900	4,870	—5,030	..	—5,030		
Smaller capital expenditure and consequent saving in the share of establishment charges transferred to this head on <i>pro rata</i> basis.							
Voted.	34,300	36,190	+1,890	+3,510	—1,620		
<i>See F.—non-voted.</i>							
H.—Deduct—Probable savings.	—1,00,000	..	+1,00,000	..	+1,00,000		
Fully realised.							
I.—Deduct.—Share of Capital charges financed from Ordinary Revenues :							
I. 1.—India : Non-voted.	—9,900	—4,870	+5,030	..	+5,030		
Decreased expenditure on capital works.							
Voted	—4,41,100	—3,99,382	+41,718	+13,250	+28,468		
Decreased expenditure on Capital Works							
Totals	Non-voted	Gross	9,900	4,870	—5,030	..	—5,030
		Deductions	—9,900	—4,870	+5,030	..	+5,030
		Net	..	..	..	..	..
	Voted	Gross	4,41,100	3,99,382	—41,718	—13,250	—28,468
		Deductions	—4,41,100	—3,99,382	+41,718	+13,250	+28,468
		Net	1,000*	..	—1,000	..	—1,000

\* The net amount required being nil, a nominal demand for Rs. 1,000 was submitted for vote to the Legislative Assembly.

## GRANT No. 89.—IRRIGATION WORKS—NOT CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for EXPENDITURE ON IRRIGATION WORKS—NOT CHARGED TO REVENUE.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappo- riation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
MAJOR HEAD "55.—CONSTRUCTION OF IRRIGATION, ETC., WORKS."					
A.—Capital Account of Irrigation Works not Charged to Revenue—Capital cost of Works only—Major Head "55."					
A. 1.—Productive Works : Lower Swat and Kabul River Canals :					
A. 1 (1).—Works	74,000	19,372	—54,628	—54,000	—628
Postponement of less important works.					
A. 2.—Unproductive Works : North-West Frontier—Upper Swat River Canal :					
A. 2 (1).—Works	32,000	19,754	—12,246	—12,000	—246
Postponement of less important works.					
A. 3.—Unproductive Works : Baluchistan and Ajmer-Merwara :					
A. 3 (1).—Works	3,43,000	2,11,068	—1,31,932	—1,29,870	—2,062
Less expenditure on improvement to Khushdil Khan and Shebo system in Baluchistan.					
B.—Capital Account of Irrigation Works not Charged to Revenue—General Capital Charges—Major Head "55".					
B. 1.—Establishment ( <i>vide</i> D. 5 in Demand No. 22) :					
Non-voted O. . . 10,000	5,000	4,252	—748	—2,000	+1,252
S (n) —5,000					
Due to <i>pro rata</i> calculations.					
Voted	60,500	39,939	—20,561	—19,800	—761
Due to <i>pro rata</i> calculations.					
B. 2.—Tools and Plant ( <i>vide</i> E 3 in Demand No. 22)	1,200	652	—548	—1,200	+652
The original provision of Rs. 1,200 in Baluchistan remained unutilised. The expenditure was incurred in the North-West Frontier Province on <i>pro rata</i> basis.					
B. 3.—Pensionary Charges :					
Non-voted		596	+596		+596
Voted	9,100	5,592	—3,508	—2,900	—608
Decrease under establishment charges.					
C.—Deduct—Share of Capital Charges (A and B above) financed from Ordinary Revenues ( <i>vide</i> B in Demand No. 22) :					
Non-voted	—3,000	—2,448	+552	+2,000	—1,44
Voted	—4,25,800	—2,70,814	+1,54,986	+1,51,770	+3,216
Is mainly the result of less expenditure on improvements to Khushdil Khan and Shebo system, <i>vide</i> A. 3 (1).					
Totals					
Non-voted	Gross 5,000	4,848	—152	—2,000	+1,848
	Deductions —3,000	—2,448	+552	+2,000	—1,448
	Net 2,000	2,400	+400		+400
Voted	Gross 5,19,800	2,96,377	—2,23,423	—2,19,770	—3,653
	Deductions —4,25,800	—2,70,814	+1,54,986	+1,51,770	+3,216
	Net 94,000	25,563	—68,437	—68,000	—437

## NOTE.

1. The total expenditure on Works, Establishment and Tools and Plant is given below :—

Works	Rs.	2,50,194
Establishment		44,191
Tools and Plant		652

(a) Sanctioned on 19th February,—Rs. 4,000; and 23rd March,—Rs. 1,000.

## Statement of Expenditure on Important New works.

Serial no. and name of work.	Allotment. Rs.	Expendi- ture. Rs.	Balance.	
			Un- expended. Rs.	Excess. Rs.
<b>I.—Major Works above Rs. 1,00,000 for which specific provision was made in the Budget.</b>				
(a) Estimated to cost above Rs. 1,00,000.				
<i>Baluchistan.</i>				
1 Remodelling Pishin Canals project .	3,33,000	1,99,926	1,33,074	..
Estimate Rs. 4,96,802 (revised) ; expenditure up to March 1931, Rs. 3,41,080 ; in progress.				
(a) Malazai Pumping scheme—Revised estimate Rs. 1,33,805, expenditure to end of 1930-31 Rs. 1,04,468 ; in progress.				
(b) Lining Shebo Feeder—Revised estimate Rs. 1,34,652; expenditure to end of 1930-31 Rs. 1,35,467; completed but accounts not closed.				
(c) Lining with concrete K. K. main line—estimate Rs. 20,906; expenditure to end of 1930-31 Rs. 3,877, in progress.				
(d) Constructing Malazai distributories—estimate Rs. 31,030, expenditure to end of 1930-31 Rs. 5,306; in progress.				
(e) Constructing distributories in connection with Pumping Scheme from Pishin Lora at Malazai—estimate Rs. 82,970; expenditure to end of 1930-31 Rs. 17,238; in progress.				
(f) Extending Shebo Feeder—estimate Rs. 5,148, expenditure to end of 1930-31 Rs. 4,978; in progress.				
(g) Constructing village distributories—estimate Rs. 23,717; expenditure to end of 1930-31 Rs. 2,171; in progress.				
(h) Constructing outlet for Bitle zai—estimate Rs. 180 ; expenditure to end of 1930-31 Rs. 68; in progress.				
(i) Constructing a weir across Surkhab Nullah—estimate Rs. 64,334 ; expenditure to end of 1930-31 Rs. 67,507 ; completed.				
<i>North-West Frontier Province.</i>				
2 Constructing Hydro-electric scheme at Mardan . . . . .	74,000	19,372	54,628	..
Estimate Rs. 2,34,021 ; expenditure up to March 1931, Rs. 2,50,000 (round) ; completed.				
3 Constructing Behram Dehri Distributory . . . . .	32,000	14,000	18,000	..
Estimate Rs. 1,81,144 (revised) ; expenditure up to March 1931, Rs. 1,82,000, (round) completed.				
(b) Originally estimated to cost Rs. 1,00,000 or less but now estimated to cost above Rs. 1,00,000.				
<i>Nil.</i>				
<b>II.—Other Major Works specifically provided for in the Budget.</b>				
<i>Nil.</i>				
<b>III.—Unforeseen Major Works not provided for in the Budget.</b>				
<i>Nil.</i>				
<b>IV.—Minor Works.</b>				
4 All Works collectively . . . . .	10,000	16,000 (roundly).		6,000

## GRANT No. 92.—CAPITAL OUTLAY ON CURRENCY NOTE PRESS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to defray Expenses in connection with CAPITAL OUTLAY ON CURRENCY NOTE PRESS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "36.—CAPITAL OUTLAY ON CURRENCY NOTE PRESS WORKS."					
A.—Works . . . . .	..	— 293	—293	..	—293
Write back of erroneous debit in previous year.					
E.—Investment in Government Com- mercial undertakings . . . .	1,88,000	1,35,767	—52,233	—40,000	—12,233
Due to drop in building costs (Rs. 30,000), purchase of smaller machines (Rs. 10,000), economies in the erection of machines (Rs. 4,800), and repayment of the former capital from the Personal Ledger account by annual instalments corresponding with the periodical reduction of the preliminary expenses (Rs. 7,128).					
Total . . . . .	1,88,000	1,35,474	—52,526	—40,000	—12,526

## NOTE.

In September 1929, the Government of India sanctioned the construction of additional quarters for the staff at the Currency Note Press at a cost not exceeding Rs. 1,13,000. The total expenditure to the end of year 1930-31 was Rs. 60,566. The work was completed in May 1930.

## GRANT No. 93.—CAPITAL OUTLAY ON VIZAGAPATAM HARBOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay the Expenses in connection with the construction of the VIZAGAPATAM HARBOUR.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving ..	Net reappropriation + or -.	Remainder unadjusted + or -.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "56-E. 1.—CAPITAL OUTLAY ON VIZAGAPATAM PORT.":					
A.—Pay and Allowances other than Travelling Allowance:					
A. 1.—Engineering Establishment—Officers . . .	1,15,000	1,03,686	—11,314	—8,700	—2,614
Mainly absence on other duty of the substantive Engineer-in-Chief and in connection with leave salaries.					
A. 2.—Engineering Establishment—Subordinates . . .	31,000	17,223	—13,777	—14,000	+223
Mainly wrong provision for pay of Chief Draftsman here instead of under A. 3 (Rs. 12,000).					
A. 3.—Office Establishments . . .	16,000	59,000	+3,000	+2,700	+300
Adjustment of pay for 6 months of the Chief Draftsman ( <i>vide</i> A. 2), Rs. 6,000, counter-balanced by saving due to non-filling of 2 posts of draftsmen (Rs. 3,000).					
A. 4.—Other Establishments.					
Non-voted O. . . . .	2,000	2,092	+92	..	+92
S. (a) 2,000					
Voted . . . . .	89,000	62,071	—26,929	—19,700	—7,229
Mainly due to share of pay of Traffic Manager and his staff being debited under revised arrangements to other heads, <i>viz.</i> , Land and Receipts on Capital Account (Rs. 11,039), and credit adjustments on account of recovery of proportionate portion of establishment charges incurred in England by debit to "Deposits" (Rs. 10,677).					
A. 5.—Provident Fund Contributions . . . . .	14,000	11,231	—2,769	—4,000	+1,231
Smaller contributions for reasons given under A 1, and A. 4.					
B.—Travelling Allowances . . . . .	13,000	9,911	—3,089	—3,100	+11
Mainly less touring (Rs. 2,134).					
C.—Contingencies . . . . .	30,000	24,670	—5,330	—5,200	—130
On rent of a bungalow as it was not required for whole year (Rs. 4,083) and on purchase of instruments (Rs. 1,247).					
D.—Land . . . . .	2,000	3,553	+1,553	+1,700	—147
Mainly to debit to this head of a portion of pay of Traffic Manager and his staff under revised arrangements. See A. 4.					
E.—Reclamation . . . . .	12,31,000	12,20,000	16,59,259	+3,19,259	+1,95,100
S. (b) 89,000					
Due to two of the dredgers working on three shifts for 5 and 3 months respectively during the latter portion of the year, which was not anticipated (Rs. 1,30,000); expenditure on English stores, provision for which was made under F.—Works—F. 3 (Rs. 1,25,000) and expenditure on coal for the above crafts and stock purposes (Rs. 64,259).					
F.—Works:					
F. 1.—Expenditure in England					
Non-voted O. . . . .	2,000	1,000	908	—92	—92
S. (c) —1,000					
Voted . . . . .	1,18,000	1,88,000	1,82,933	—5,007	—6,000
S. (b) 70,000					

(a) Sanctioned on 26th February.

(c) Voted on 18th February.

(c) Sanctioned on 14th March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Works.— <i>conold.</i>					
F. 2.—Exchange					
Non-voted	..	8	+8	..	+8
Voted					
O. . . . .	..	8	+8	..	+8
S. (d) 2,000	2,000	2,140	+140	..	+140
F. 3.—Expenditure in India					
O. . . . .	8,85,000	7,24,638	—1,60,362	+2,400	—1,62,762
S. (d) 2,93,000	2,93,000	7,24,638	—1,60,362	+2,400	—1,62,762
Mainly due to certain payments in England for stores being booked against 'E. Reclamation' (q. v.) (Rs. 1,25,000) and credits from receipts on capital account originally provided under sub-head G (Rs. 42,000).					
G.—Interest during Construction	11,27,000	10,29,855	—97,145	—1,41,200	+44,055
Adjustment of interest for 1930-31 at 5.31 per cent. instead of anticipated rate of 5.63 per cent. (Rs. 85,000); also adjustment of interest for 1929-30 at 5.31 per cent. instead of 5.63 per cent. actually adjusted in that year (Rs. 54,000); counterbalanced by receipts on capital account being correctly adjusted under sub-head F. 3 (q. v.) instead of under this head, as estimated (Rs. 42,000).					
Totals					
(Non-voted . . . . .)	3,000	3,008	+8	..	+8
(Voted . . . . .)	38,72,000	38,70,236	—1,770	..	—1,770

## NOTE.

Several cases have occurred in which expenditure has been accounted for under heads other than those under which provision was made, but a revised classification has been framed bringing the budget heads into closer accord with the accounts heads. This has come into operation in the budget of 1931-32 and the future appropriation accounts will be compiled under these heads. The provision for and expenditure in England will appear in them under the respective sub-heads of grant.

## Vizagapatam Harbour Store Account for 1930-31.

	Rs.
Opening balance	1,61,044
Value of stores received during the year	12,16,481
	13,77,525
Value of stores utilised, sold or otherwise disposed of	8,89,218
Closing balance	4,88,307

Rs. 3,56,000 was reappropriated in March 1931 for "Stores Suspense" to cover the increase of stores anticipated to be stocked in the depôts, but the actual expenditure was Rs. 3,41,284.

There is a marked increase of balance under "Stores Suspense" during the year. It has been suggested to the Engineer-in-Chief that the stores balance be kept at as low a figure as possible.

The result of an audit verification during the year showed a shortage in materials valued at Rs. 7,890 and an excess valued at Rs. 8,053. The stock sheets are under disposal and necessary adjustment will be carried out clearing these shortages and excesses in the accounts of 1931-32.

## Statement of Expenditure on Important Works.

Work.	Grant.	Expenditure.	Balance.	Excess.
	Rs.	Rs.	Un- expended. Rs.	Rs.
Vizagapatam Harbour Construction	38,75,000	38,73,238	1,762	—

## Observations.

The original estimate of the project as sanctioned by the Secretary of State was Rs. 2,23,00,000. Estimates for additional works since sanctioned amount to Rs. 25,13,687 increasing the total sanctioned outlay on the scheme to Rs. 2,48,13,687. Expenditure to end of 1930-31 is Rs. 2,29,11,974; balance Rs. 19,01,713; the work is in progress. A revised estimate for Rs. 3,11,12,422 since certified in audit is, it is understood, undergoing further revision.

## IMPORTANT COMMENT.

*Insurance with a private Company.*—Although it is the general policy of Government to carry its own insurance risks, the Railway Department decided in September 1930 to effect an insurance of the suction dredger “Vizagapatam” against total loss only during the months when the danger from cyclones was great. For the remaining risk the Railway Board considers that satisfactory arrangements have been made to haul the vessel ashore on the approach of bad weather. It will be working in sheltered water from within the bar. The total period for which the vessel was actually covered by insurance during 1930-31 was  $2\frac{3}{4}$  months and the premium paid was Rs. 10,313.\*

\* Director of Railway Audit.



# GRANT No. 94.—CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for Expenditure on CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "56-E. (II) CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS."					
A.—Capital Outlay on Light Ships not charged to Revenue :					
A.1—Light houses and Lightships :					
A. 1 (1).—Light house Towers . . . . .	600	1,518	+918	+900	+18
Connected with repairs to a tower.					
A. 1 (3).—Lighthouse build- ings other than towers . . . . .	..	1,080	+1,080	+1,080	..
Unforeseen expenditure on improvement of light keeper's quarters.					
A. 1 (4).—Lighthouse Apparatus . . . . .	1,70,400	66,454	—1,03,946	—1,01,877	—2,069
According to the terms of contract with the manufacturing firm apparatus for Vengurla lighthouse was not to be supplied within the year.					
A. 1 (5).—Light vessels (Hull and Apparatus) . . . . .	4,02,300	1,02,508	—2,99,792	—2,99,790	—2
Postponement of the construction of a tender for the lighthouse and light vessels on Burma coast, for which Rs. 3,00,000 was provided.					
A. 1 (6).—Beacons including wireless Beacons . . . . .	51,500	..	—51,500	—51,500	..
According to the terms of the contract with the manufacturing firm the apparatus for experimental wireless beacon station at Kennery was not to be supplied within the year.					
A. 1 (7).—Establishment, Tools and Plant . . . . .	7,600	4,154	—3,446	—3,580	+134
The scheme of the lighthouse workshop at Rangoon was abandoned.					
A. 1 (8).—Establishment and other charges paid to other Governments. Departments, etc . . . . .	..	2,615	+2,615	+3,163	—548
Unforeseen charges for construction of a shed.					
A. 1 (9).—Deduct.—Amount financed from Additions and Replacements Reserve Fund. —1,13,000	—1,13,000	—88,683	+24,317	+24,600	—283
Is the result of less capital expenditure. See A. 1 (4), A. 1 (5), and A. 1 (6).					
A.2—Suspense :					
A. 2 (1).—Stock . . . . .	13,000	63,183	+50,183	+77,625	—27,442
Due to later decision to debit the cost of all stores purchased to this sub-head in the first instance, the amount being finally charged to the revenue head affected when stores are issued.					
A.2(2).—Deduct—value of Stores issued on Revenue account . . . . .	—13,000	—68,805	—55,805	—76,400	+20,595
See A. 2 (1).					
A. 3.—Deduct—Amount financed from General Reserve Fund —5,19,400	—5,19,400	—96,845	+4,22,555	+4,24,449	—1,894
Is the result of less capital expenditure vide A. 1 (4), A. 1 (5) and A. 1 (6).					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, or surrender.	Remainder un- adjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
B.— <i>Deduct</i> —English cost of Stores and Establishment . . . . .	—5,44,000	—1,09,218	+4,34,782	+4,36,000	—1,218	
	See Sub-heads C. 1 and D.					
C.—Expenditure in England.						
C.1.—Stores . . . . .	5,44,000	1,07,829	—4,36,171	—4,36,000	—171	
	Due to less capital expenditure <i>vide</i> A 1 (4) and A 1 (5).					
D.—Loss or Gain by Exchange . . . . .	..	1,389	+1,389	+1,330	+59	
Totals {	Gross . . . . .	11,89,400	3,50,730	—8,38,670	—8,08,649	—30,021
	Deductions . . . . .	—11,89,400	—3,63,551	—8,25,849	+8,08,649	+17,200
	Net . . . . .	1,000*	—12,821	—13,821	..	—13,821

\*The net amount required being *nil*, a nominal demand for Rs. 1,000 was submitted for vote to the Legislative Assembly.

## GRANT No. 95.—COMMUTED VALUE OF PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, to pay Expenses in connection with COMMUTED VALUE OF PENSIONS.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
MAJOR HEAD—"60-B.—COMMUTED VALUE OF PENSIONS".					
A.—Payments of Commuted Value of Pensions:					
A. 1.—Departmental:					
Non-voted O. 6,15,000 }					
S.(a) 4,98,000 }	11,43,000	10,94,647	—48,353	..	—48,353
The supplementary appropriation proved high.					
Voted O. 1,15,000 }					
S.(b) 1,55,000 }	2,70,000	3,14,570	+44,570	+30,000	+14,570
Under-estimation.					
A. 2.—Non-Departmental:					
Non-voted O. 2,50,000 }					
S.(c) 75,000 }	3,25,000	3,01,822	—23,178	..	—23,178
The supplementary appropriation obtained on the basis of past actuals and progress of actuals during earlier months of 1930-31. proved high.					
Voted . . . . .	31,50,000	34,24,920	+2,74,920	+2,75,000	—80
There was an unforeseen abnormal increase in expenditure in this year, the actuals of the three preceding years (in natural order) having been in round figures Rs. 27.64,000, Rs. 30,90,000 and Rs. 30,80,000.					
B.—Payments of Commuted value to Provincial Governments:					
Non-voted . . . . .	3,00,000	3,90,132	+90,132	..	+90,132
Includes Rs. 33,000 on account of a debit in March, Final, for Central Government's liability in respect of Imperial Irrigation Department pensioners. Actuals up to December 1930 did not justify additional appropriation.					
Voted . . . . .	13,00,000	15,04,495	+2,04,495	—2,00,000	+4,04,495
Original and final excesses due mainly to unanticipated adjustment after the close of the year of commuted value of pensions of Irrigation Department establishment for services rendered prior to 1st April 1921 (Rs. 4,29,000).					
C.—Deduct.—Equated Payments from Revenue of Commuted Value of Pensions charged to Capital:					
C. 1.—Departmental:					
Non-voted O. —1,60,000 }					
S.(d) —13,000 }	—1,73,000	—1,71,212	+1,788	..	+1,788
Voted . . . . .	—7,000	—9,889	—2,889	—9,000	+6,111
Occurred in the Railway Department and explained that closer estimating was not possible.					
C. 2.—Non-Departmental:					
Non-voted O. —41,000 }					
S.(e) —5,000 }	—46,000	—45,707	+293	..	+293
Voted . . . . .	—5,58,000	—5,54,247	+3,753	+4,000	—247
D.—Deduct.—Commuted Value of Pensions recovered from Provincial Governments, etc.:					
D. 1.—Departmental					
O. —35,000 }					
S (e)—1,20,000 }	—1,55,000	—89,183	+65,817	..	+65,817
The supplementary estimate based largely on the progress of actual disbursements in the first seven months of the year in the Military Department proved excessive.					
D. 2.—Non-Departmental:					
Non-voted O. —15,000 }					
S. (c) —1,60,000 }	—1,15,000	—2,46,048	—1,31,048	..	—1,31,048
The actual expenditure of previous years has not been of much help in estimating, having been (in round figures) Rs. 15,000 in 1928-29 and Rs. 1,24,000 for 1929-30. Prior to 1928-29 separate figures were not available.					

(a) Sanctioned on 27th February, Rs. 71,000; and 27th March, Rs. 4,27,000.

(b) Voted on 18th February.

(c) Sanctioned on 27th February.

(d) Sanctioned on 27th March.

(e) Sanctioned on 27th February.—Rs 1,000; and 27th March,—Rs. 1,19,600.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
D. 2.—Non-Departmental:							
Voted . . . . .	—10,00,000	—10,17,771	—17,771	—3,00,000	+2,82,229		
In the result the reduction made was not justified. The actuals of the three previous years in round figures were, in natural sequence, Rs. 5,45,000, Rs. 9,81,000 and Rs. 12,79,000.							
E.—Deduct.—Commutated value of pensions financed from Ordinary Revenues:							
Non-voted O. . . . .	—2,85,000						
S. (f) 1,00,000		—1,85,000	—1,44,084	+40,916	+40,916		
Represents difference of the figures recorded under sub-heads B and D 2, finally charged to Grant No. 73—Sub-head I (qv).							
Voted . . . . .	—3,00,000	—4,86,724	—1,86,724	+2,00,000	—3,86,724		
See E.—Non-voted.							
Totals {	{ Non-voted {	Gross . . . . .	17,68,000	17,86,601	+18,601	..	+18,601
		Deductions . . . . .	—6,74,000	—6,96,234	—22,234	..	—22,234
		Net . . . . .	10,94,000	10,90,367	—3,633	..	—3,633
	{ Voted . {	Gross . . . . .	47,20,000	52,43,985	+5,23,985	+1,05,000	+4,18,985
		Deductions . . . . .	—18,65,000	—20,68,631	—2,03,631	—1,15,000	—98,631
		Net . . . . .	28,55,000	31,75,354	+3,20,354	..	+3,20,354

## NOTES.

*System of accounting.*—The net charge under this Grant is treated as a debit to capital outside the ordinary revenue accounts of the Government of India. The Accountant General, Central Revenues is responsible for the control under sub-heads A2, B, C, 2, D2 and E. All payments on account of commuted value of central civil pensions are brought together in his books under sub-head A2 in the first instance and subsequently transferred to revenue inequated payments spread over 15 years through sub-head C2 of this Grant and sub-head H. 1 of Grant No. 73. Sub-heads B and D 2 relate to transactions between the Central and Provincial Governments in respect of the capitalised value of pensions, the net charge on this account being taken to revenue through sub-head E of this Grant and sub-head I of Grant No. 73. Variations in the amounts debited to sub-heads B, D2 and E do not therefore affect the net charge against this Grant.

## IMPORTANT COMMENTS.

*Excess over the Demand.*—The appropriation account for this year shows a net excess of Rs. 3,20,354 over the amounts voted by the Assembly. This excess is largely due to a mistake for which the Accountant General, Central Revenues in his capacity of controlling officer for some sub-heads must bear a large share of responsibility and for which he expresses regret. As the notes under the account show, the *net* expenditure under sub-heads B., D. 2 and E. voted must be *nil* and consequently when a reduction in the appropriation for sub-head D. 2 voted was made it should have been effected by increasing the appropriation under sub-head E. to a like extent, instead of which the transfer was made to sub-heads A. 1 and A. 2 where additional funds were required. If the situation had been properly appreciated, a supplementary demand for 3 lakhs should have been presented for the anticipated excesses under sub-heads A. 1 and A. 2 and the final excess for the Grant would have been only Rs. 20,354, an amount which is well within the ordinary range of error in estimating.

The expenditure under various sub-heads is of a fluctuating nature and difficult to estimate in advance. Attempts, however, are being made to improve the system of current control.

## GRANT No. 96—DELHI CAPITAL OUTLAY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for Expenditure in respect of NEW CAPITAL WORKS AT DELHI.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
Major Head "57—Initial Expenditure on New Capital at Delhi".					
A.—Pay and Allowances other than Travelling Allowance:					
A. 1.—Engineering Establishment—Officers.					
Non-voted . . . . .	1,89,395	1,81,484	—7,911	—9,375	+1,464
Provision made for an officer not required.					
Voted . . . . .	89,512	92,219	+2,707	+3,258	—551
Study allowance granted to an officer.					
A. 2.—Engineering Establish- ment—Subordinates.	2,46,523	2,43,445	—3,078	—2,323	—555
A. 3.—Specialist Officers:					
Non-voted O. 67,667 } 71,041		59,184	—11,857	—12,353	+496
S. (a) 3,374 }					
Leave salary of an officer debited to Punjab Government.					
Voted . . . . .	89,408	84,459	—4,949	—4,908	—41
A new post of Architectural assistant remained vacant.					
A. 4.—Office Establishments . .	5,72,543	4,89,335	—13,208	—13,043	—165
A. 5.—Other Establishments:					
A. 5. (1).—Officers:					
Non-voted . . . . .	13,200	22,301	+9,101	+9,101	..
Provision for an officer inadvertently made under voted in the original estimate.					
Voted . . . . .	88,894	96,820	+7,926	+7,836	+90
Certain extra officers appointed.					
A. 5. (2).—Establishments:					
Non-voted . . . . .	11,700	9,467	—2,233	—2,200	—33
Voted . . . . .	3,04,120	3,13,917	+9,797	+12,280	—2,483
Staff of the Simla Imperial circle was merged in this establishment and posts of matron and some menials created for combined hospital.					
B.—Travelling Allowance:					
B. 1.—Officers (including expenditure in England):					
Non-voted . . . . .	37,090	28,333	—8,667	—8,800	+133
Travelling allowance over-estimated.					
Voted . . . . .	25,000	25,360	+360	+550	—190
B. 2.—Establishments					
Non-voted . . . . .	400	..	—400	—400	..
Provision not required.					
Voted . . . . .	60,000	52,803	—7,197	—7,050	—147
Under travelling allowance.					
C.—Commission Fees and Travelling Allowance of the English Architects (Messrs Lutycens and Banker):					
C. 1.—Commission fees (including expenditure in England):					
O. 2,638 } 1,24,138		1,16,482	—7,656	+990	—8,616
S. (b) 1,21,500 }					
Due to payment in sterling at the stipulated rate instead of in rupees.					
C. 2.—Travelling Allowance (including expenditure in England).	..	1,855	+1,855	+3,200	—1,315
Unanticipated claims.					
C. 3.—Contingencies . . . . .	1,000	331	—619	—613	—6

(a) Sanctioned on 30th March.

(c) Sanctioned on 16th February.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or — Rs.
<b>D.—Supplies and Services and Contingencies :</b>					
D. 1.—Postage, Telegrams and Telephone Charges	26,000	27,391	+ 1,391	..	+ 1,391
	Under-estimated.				
D. 2.—Other Charges	45,000	43,047	—1,953	..	—1,953
<b>F. Works—Government House</b>	9,25,000	11,17,749	+ 1,92,749	+ 2,51,470	—58,721
Execution of certain unforeseen new works. Final saving due to non-payment of bills for Rs. 35,271 and other savings (Rs. 23,400).					
<b>G.—Works—Secretariats</b>	1,65,000	46,833	—1,18,167	—1,17,700	—467
Non-receipt of sanction to certain works (Rs. 68,000) ; also probable saving (Rs. 50,000 —See E. E.					
<b>H.—Works—Legislative Chambers</b>	1,61,000	89,807	—71,193	—70,020	—1,173
Certain estimates were not sanctioned.					
<b>I.—Works—Residential Buildings</b>	6,99,000	7,92,364	+ 93,364	+ 98,582	—5,218
Execution of certain works provided last year.					
<b>J.—Works—Other Civil Buildings</b>	29,50,000	16,63,226	—12,56,774	—12,42,798	—13,976
See E. E. (Rs. 9,50,000) ; balance due to non-completion of furnishing scheme of the Government house.					
<b>K.—Works—Military Buildings</b>	10,000	27,261	+ 17,261	+ 19,155	—1,894
Connected with works in progress and execution of certain new works.					
<b>L.—Works—Communications</b>	1,21,000	1,31,692	+ 10,692	+ 14,762	—4,070
Unforeseen works.					
<b>M.—Works—Parks and Gardens (including recreation parks)</b>	78,500	18,823	—59,677	—59,040	—637
Estimate for levelling and dressing outside Delhi Gate not sanctioned.					
<b>N.—Works—Other Miscellaneous Public Improvements</b>	30,000	16,33	—13,661	—13,210	—451
Certain estimates were not sanctioned.					
<b>O.—Works—Electric Light and Power</b>	4,43,000	2,72,689	—1,70,311	—1,56,706	—13,545
See E. E. (Rs. 1,00,000) ; balance to non-receipt of the stores from Indian Stores Department and non-payment of a bill.					
<b>P.—Works—Irrigation</b>	1,20,000	70,940	—49,060	—49,250	+ 190
Certain plant indented for from the Indian Stores Department not supplied within the year.					
<b>Q.—Works—Storm Water Drains</b>	28,000	6,479	—21,521	—21,660	+ 139
Postponement of work.					
<b>R.—Works—Sewerage</b>	2,63,000	1,58,737	—1,04,263	—1,04,669	+ 406
Some work postponed and certain other estimates not sanctioned.					
<b>S.—Works—Water Supply</b>	1,26,000	2,94,839	+ 1,68,839	+ 1,92,674	—23,835
Unforeseen work for providing a steel conduit. Final saving due to non-payment of bills, etc.					
<b>T.—Works—Conservancy</b>	50,000	38,504	—11,496	—10,396	—1,100
Certain estimates were not sanctioned.					
<b>U.—Tools and Plant</b>	1,17,500	88,815	—28,685	—26,193	—2,192
Partly over-estimation and partly economy.					

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation or surrender.	Remainder un- adjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
V.—Stock and Suspense :					
V. 1.—Stock :					
V. 1 (1).—Charges—					
Non-voted O. . . . .					
S. (b) 16,735 } 16,735	16,735	20,888	+4,153	+4,065	+88
Connected with refunds on account of rent of fans.					
V. 1. (1).—Charges .					
Voted O. 5,80,000 }	6,55,000	7,27,817	+72,817	+70,000	+2,817
S(c) 75,000 }					
The system of providing <i>gross</i> grant (discontinued from 1931-32) is the main cause of excess.					
V. 3.—Other Suspense Accounts :					
V. 3 (1).—Charges—					
O. 21,80,000 }	23,12,000	23,67,819	+55,819	+5,000	+50,819
S. (c) 1,32,000 }					
See V. 1 (1) Voted.					
W. Works—Miscellaneous . . . . .	66,000	1,03,111	+37,111	+45,030	—7,919
Execution of three unforeseen new works.					
X.—Works—Maintenance during Construction.					
X 1.—Maintenance of Buildings	16,500	83,695	+67,195	+74,965	—7,770
Execution of repairs to buildings and maintenance of furniture connected with Govern- ment House.					
X. 3.—Maintenance of Parks and Gardens . . . . .	14,000	33,084	+19,084	+19,990	—906
Unforeseen expenditure on the tree nursery at Jourbagh.					
X. 4.—Irrigation and Domestic Water Supply . . . . .	12,700	6,756	—5,944	—4,691	—1,253
Over-estimated.					
X. 5.—Conservancy and Sanitation	1,73,800	1,48,396	—25,404	—26,105	+701
Economy.					
X. 6.—Running expenses of Electric Power Plant for General Purposes . . . . .	..	25,559	+25,559	+27,165	—1,606
Unforeseen works.					
X. 7.—Running Expenses of Imperial Delhi Railway for general purposes . . . . .	3,000	1,239	—1,761	—3,000	+1,239
Under renewal charges. The final excess represents loss on running the Imperial Delhi Railway.					
X. 8.—Other Charges . . . . .	17,000	17,035	+35	—1,910	+1,945
The final excess represents cost of certain materials received in March instead of in April.					
Z.—Other Miscellaneous Expenditure	3,01,000	1,86,624	—1,14,376	..	—1,14,376
Over-estimated (Rs. 47,000); non-arrival of certain guests and Dominion Delegates, and cost of passages of South African representatives borne by that Government (Rs. 57,200) and economy (Rs. 10,300). Rs. 47,000 offered for surrender but being late not accepted.					
A. A.—Deduct—English Cost of Stores and Establishment :					
Non-voted . . . . .	—46,000	—1,33,810	—92,810	—99,385	+6,575
See C. C. 2, C. C. 3, and D. D.—non-voted.					
Voted . . . . .	—1,97,000	—3,00,921	—1,03,921	—1,15,875	+11,954
See C. C. 1, C. C. 2, C. C. 3, and D. D.—voted.					
(b) Sanctioned on 16th February.					
(c) Voted on 18th February.					

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or — Rs.
B. B.— <i>Deduct</i> —Receipts and Recoveries on Capital Account					
B. B. 2.— <i>Deduct</i> —Refunds					
<i>Non-voted</i> . . . . .	..	16,325	+16,325	+16,385	—60
Connected with refund of rents for fans.					
Voted . . . . .	10,000	674	—9,326	—7,485	—1,841
See B. B. 2 non-voted. Over-estimated.					
C. C.—Expenditure in England (at par) :					
C. C. 1.—Stores . . . . .	1,67,000	2,25,735	+58,735	+69,000	—10,265
Expenditure on indents received exceeded the forecast. Final saving due to liabilities carried forward to 1931-32.					
C. C. 2.—Establishment					
<i>Non-voted</i> . . . . .	43,000	45,828	+2,828	+4,000	—1,172
Under leave salary.					
Voted . . . . .	25,000	31,560	+6,560	+8,000	—1,440
Under leave salary.					
C. C. 3.—Sundry Items . . . . .					
<i>Non-voted</i> . . . . .	3,000	91,371	+88,371	+93,590	—5,219
Represents payment to the English Architects.					
Voted . . . . .	5,000	39,789	+34,789	+35,000	—211
Expenditure connected with Inaugural Ceremony.					
D. D.—Loss by Exchange					
<i>Non-voted</i> . . . . .	..	1,611	+1,611	+1,795	—184
Voted . . . . .	..	3,837	+3,837	+3,875	—38
E. E.— <i>Deduct</i> —Probable Savings . . . . .	—11,00,000	..	+11,00,000	+11,00,000	..
Fully realised.					
Totals . { <i>Non-voted</i> . . . . .	4,64,609	4,56,730	—7,879	..	—7,879
{ Voted . . . . .	1,02,15,000	1,00,05,702	—2,09,292	..	—2,09,298

## NOTES.

1. The large saving under sub-head J is responsible for the total voted saving under this Grant. The supplementary grant of Rs. 2,07,000 obtained on 18th February under sub-heads V. 1 (1) and V. 3 (1) proved ultimately to be unnecessary owing to savings which accrued under sub-head J. The estimating and control appear however, on the whole, to have been reasonably satisfactory taking into consideration the nature of expenditure.

2. The total expenditure for Works, Establishment and Tools and Plant for 1930-31 is given below :—

	Gross. Rs.	Net. Rs.
Works expenditure (including Suspense, Tools and Plant, etc.) . . . . .	83,70,496	49,54,395
Acquisition of land taken up for the Project . . . . .	..	—1,061
Other Miscellaneous Expenditure . . . . .	1,86,624	1,86,624
Refunds . . . . .	16,999	16,999
Establishment—		
(i) Direct charges . . . . .	1,23,001	1,23,001
(ii) Joint establishment charges . . . . .	17,65,312	9,05,783
<i>Deduct</i> —Receipts and recoveries on Capital Account . . . . .	..	—13,59,187
Total . . . . .	1,04,62,432	48,26,554



## STORES ACCOUNT FOR THE YEAR 1930-31.

	Rs.
Amount of opening balance . . . . .	14,49,027
Value of stores acquired during the year . . . . .	7,48,705
	<hr/> 21,97,732
Value of stores utilised, sold or otherwise disposed of . . . . .	9,74,274
Amount of closing balance . . . . .	12,23,458

*Observations.*

(a) The stock-in-hand on the 31st March 1931 was revalued to accord with the market prices. The revised value comes to Rs. 12,26,076 against the book value of Rs. 12,23,458. To the latter should be added debits to the extent of about Rs. 11,000 which would appear in next year's account. The book value would thus be about Rs. 12,34,458 which shows a deficit of about Rs. 8,000 and this represents loss. This is in addition to the loss of about Rs. 37,000 already adjusted and removed from the stock account.

The total loss during the year under review thus comes to about Rs. 45,000 and consists of the following :—

	Rs.
1. Due to the disposal of surplus stores . . . . .	28,000
2. Due to the disposal of unserviceable stores . . . . .	500
3. Due to the writing down of the issue rates so as to accord with the market prices . . . . .	16,000
4. Due to other causes . . . . .	500
	<hr/>
Total . . . . .	45,000

(b) The stores were verified departmentally and the Accounts Officer also exercised an independent test-check. No notable differences were reported.

(c) The stock-in-hand is certified to include the following stores :—

	Rs.
(1) Serviceable stores in excess of the requirements for the next 12 months . . . . .	93,000
(2) Unserviceable stores . . . . .	5,000
(3) Stores surplus to the requirements of the Department . . . . .	1,58,000
(4) Electric fans and Regulators borne on stock but in use of the residential and non-residential buildings . . . . .	5,48,000

R. GOPAL.

*Accounts Officer, Central Accounts Office.*

I have examined the above account and according to the best of my information as a result of the test audit of the books and a consideration of the explanation given to me the account is correct.

D. N. MUKEPJEE,

*Assistant Audit Officer, Delhi Experiments.*

**NOTE.**

The position with respect to surplus stores disposal was explained by the Chief Engineer to the Public Accounts Committee in December 1931 and the Committee has expressed the hope that there would be a speedy disposal of these stores (paragraph 143 of its Proceedings).

## CAPITAL OUTLAY ON BOMBAY LAND SCHEME.

(ALL NON-VOTED).

ACCOUNT of the Sum Expended, in the year, ended 31 March 1931, compared with the Sum Appropriated, to defray Expenditure on CAPITAL OUTLAY ON BOMBAY LAND SCHEME.

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net re- appropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

MAJOR HEAD "60—C.—CAPITAL OUTLAY ON BOMBAY LAND SCHEME".

A.—Cost of Land:

O. 2,05,22,000	}				
S. (a) 7,07,066		2,12,29,066	2,10,37,335	—1,91,731	.. —1,91,731

The appropriation was in connection with payment to the Government of Bombay for reclaimed land at Colaba taken over for use of the Military Department. The saving is due to the residual balance outstanding under the suspense head "Military Lands Scheme" transferred to the capital head "60-C. Capital outlay on Bombay Land scheme" as receipts on capital account.

<i>Total</i>	<i>2,12,29,066</i>	<i>2,10,37,335</i>	<i>—1,91,731</i>	<i>..</i>	<i>—1,91,731</i>
--------------	--------------------	--------------------	------------------	-----------	------------------

(a) Sanctioned on 19th February.

## GRANT No. 97.—INTEREST FREE ADVANCES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for the INTEREST FREE ADVANCES.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation adjusted or surrendered. Rs.	Remainder un- adjusted + or —. Rs.
A.—Advances Repayable, India—Excluding all book-keeping adjustments and advances on which interest is charged :					
A. 1.—Civil Advances . . . . .	67,64,000	57,39,970	—10,24,030	—5,45,000	—4,79,030
Owing to peculiar nature of the transactions no accurate estimate is possible. Estimate based on past actuals proved excessive to the extent of about Rs. 5,50,000. The balance accrued mainly under 'advances to commercial undertakings' in Madras (Rs. 2,16,000), 'advances for cost of anti-rinderpest serum' in Behar and Orissa (Rs. 1,61,000) and fewer advances for purchase of special cotton, Central Provinces (Rs. 89,000).					
A. 2.—Advances Recoverable, Posts and Telegraphs . . . . .	14,50,000	10,59,784	—3,90,216	—3,00,000	—90,216
Provision unnecessarily included Rs. 3,00,000 for book-keeping adjustments, which was surrendered; the balance occurred under objection book advances.					
A. 3.—Advances Recoverable, Military and Marine . . . . .	20,000	60,598	+40,598	+44,000	—3,402
Represents advance to a transport company.					
A. 4.—Advances Recoverable, Railways . . . . .	..	450	+450	..	+450
Represents an unforeseen imprest advance.					
B.—Advances Repayable, England— excluding all book-keeping adjustments . . . . .	13,000	11,307	—1,693	..	—1,693
C.—Bronze Coinage Account :					
C. 1.—Bronze Mintage Ac- count—Purchase of metal . . . . .	9,00,000	5,65,200	—3,34,800	—3,33,000	—1,800
Less coinage owing to heavy return of coins from circulation and fall in price of copper.					
C. 2.—Profit on Bronze Coinage Account—Charges for destruction of Coins . . . . .	1,24,000	1,64,942	+40,942	..	+40,942
Result of large return of uncurrent coin from circulation.					
D.—Nickel Coinage Account :					
D. 1.—Profit on Nickel Coinage Account :					
D. 1.(1).—Charges for destruc- tion of coins . . . . .	1,85,000	..	—1,85,000	—1,85,000	..
The provision was made to cover anticipated loss on destruction of uncurrent nickel coin on the assumption that there would be a net absorption of such coin. As a result of unexpectedly heavy return of nickel coin, a supplementary grant for Rs. 21,50,000 was obtained under sub-head C. C. in Grant No. 71—Mint (q. v.) for total loss on circulation (including destruction of uncurrent coins), and this provision was surrendered. See Note.					
Total . . . . .	94,56,000	76,02,251	—18,53,749	—13,19,000	—5,34,749

## NOTE.

Sub-head D. 1.(1).—As provision for the total loss on the circulation of nickel coin (including the loss on the destruction of uncurrent nickel coin) was subsequently made under 39 Mint by obtaining a supplementary grant under the head, the original provision for such destruction under the advance head was considered unnecessary as this would have involved a double vote in respect of the same charge and was accordingly surrendered by the Controller of the Currency. The actual expenditure booked under the head amounted to Rs. 3,26,968 which has been omitted by the Controller of the Currency for the purpose of the Appropriation Accounts.

## GRANT No. 98.—LOANS AND ADVANCES BEARING INTEREST.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1931, compared with the Sum Granted, for LOANS AND ADVANCES BEARING INTEREST.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Loans and Advances by the Central Government:					
A. 1.—Advances to the Provincial Loans Fund:					
O. 5,32,25,000 }					
S. (a) 1,17,00,000 }	6,49,25,000	9,16,70,000	+2,67,45,000	..	+2,67,45,000
The supplementary grant was obtained to make additional advances from the Provincial Loans Fund to the Governments of the United Provinces, Punjab and Burma. The excess was caused by unanticipated overdrafts by several Provinces, principally Burma (about Rs. 2 crores).					
A. 2.—Loans to Shan States Federation.	5,00,000	5,00,000	..	..	..
A. 3.—Loans to Indian States, Local Funds, etc.:					
A. 3 (1).—Loans to Indian States:					
O. 1,18,40,000 }					
S. (a) 69,20,000 }	1,87,60,000	1,82,45,442	—5,14,558	+8,83,000	—13,97,558
The original estimate included one crore for advance to Bahawalpur Durbar in connection with its share of expenditure on the Sutlej Valley Project. The total expenditure on this account was estimated during the currency of the year at Rs. 1,79,20,000 and was provided for by a supplementary appropriation of Rs. 69,20,000 and the balance of 10 lakhs by reappropriation. Against the final appropriation the advances actually made amounted to Rs. 1,66,42,000. This mainly accounts for the savings in columns 4 and 6.					
A. 3 (2).—Loans to Land-holders and other Notabilities	1,65,000	1,20,181	—44,819	+7,000	—51,819
Over-estimation chiefly in North West Frontier Province					
A. 3 (3).—Loans to Mofussil Municipalities	3,50,000	..	—3,50,000	—2,00,000	—1,50,000
The provision, which was intended for grant of a loan to the Quetta Municipality, remained unutilised.					
A. 3 (4).—Regimental and other loans, Military	..	10,000	+10,000	+10,000	—
Represents a loan to the ordnance Club at Hastings, Calcutta for certain repairs to club building not originally anticipated.					
A. 3 (5).—Advances under special laws	20,000	..	—20,000	—20,000	—
The provision intended for loans to the Istimrardars of Ajmer was not required.					
A. 3 (6).—Advances to cultivators	5,48,000	5,37,665	—10,335	+1,29,000	—1,39,335
The small saving occurred in North West Frontier Province. The reappropriation proved unnecessary mainly because the demands for advances for 'Rabi sowing' in the North West Frontier Province fell far short of expectation.					
A. 3 (7).—Miscellaneous Loans and Advances	..	54,456	+54,456	+86,000	—31,544
The expenditure mainly represents grant of a loan of Rs. 50,000 to the Roman Catholic Church, Simla and Rs. 3,956 for redemption of slaves in North East Frontier Tracts (Burma). The final saving is due to non-drawal of the temporary loan of Rs. 30,000 sanctioned for the Young Women's Christian Association, New Delhi.					

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess Saving Rs.	Net reap- pro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
A.—Loans and Advances by the Central Government :— <i>concl'd.</i>					
A. 3 (8).—Loans to Port Funds . . . . .	13,00,000	10,00,000	—3,00,000	—3,00,000	..
The provision included Rs. 8,00,000 for a loan to the Aden Port Trust, of which Rs. 5,00,000 only was required.					
A. 4.—Loans to Government Servants :					
A. 4 (1).—House building Advances . . . . .	22,84,000	19,17,859	—3,66,141	+30,000	—3,96,141
The provision was based on the local estimates. Savings occurred in the estimates of almost all the provinces due to the fact that the amounts certified by the Audit officers were not sanctioned and paid in some cases as the legal formalities could not be completed within the year while in some cases instalment payments only were made.					
A. 4 (2).—Advances for pur- chase of Motor Cars . . . . .	41,93,000	34,00,983	—7,92,017	—4,94,000	—2,98,017
Over-estimation of requirements by all Provinces and Departments.					
A. 4 (3).—Advances for pur- chase of other convey- ances . . . . .	6,09,000	3,87,284	—2,21,716	—80,000	—1,41,716
Mainly over-estimation by all Provinces and Departments.					
A. 4 (4).—Passage Advances . . . . .	1,79,000	79,209	—99,791	—43,000	—56,791
Mainly over-estimation by all Provinces and Departments.					
A. 4 (5).—Other Advances . . . . .	2,000	892	—1,198	..	—1,198
B.—Reserve . . . . .	10,00,000	..	—10,00,000	—2,58,000	—7,42,000
Amounts totalling Rs. 2,58,000 were sanctioned out of the reserve provision to meet excesses under the following sub-heads :—A. 3 (1), Rs. 16,000 ; A. 3 (2), Rs. 1,07,000 ; A. 3 (6), Rs. 1,05,000 ; and A. 3 (7), Rs. 30,000.					
Total . . . . .	9,48,35,000	11,79,23,881	+2,30,88,881	—2,50,000	+2,33,38,881

## NOTES.

1. The excess under the Sub-Head A. 1 mainly contributed to the excess under the Grant as a whole.
2. Statement of Loans and Advances by the Central Government showing the amounts Advanced and Repaid during each financial year (from 1921-22 to 1930-31) and the Balances of such Loans, etc., at the commencement and close of each year.

	Balance on 1st April. Rs.	Amount Advanced during the year. Rs.	Amount Repaid during the year. Rs.	Balance on 31st March. Rs.
1921-22 . . . . .	9,08,72,250	33,59,848	32,12,613	9,10,19,485
1922-23 . . . . .	9,10,19,482	12,07,493	32,49,831	8,89,77,144
1923-24 . . . . .	8,89,77,143	44,39,340	41,14,410	8,93,02,073
1924-25 . . . . .	8,93,02,072	1,62,37,818	39,68,759	10,15,71,131
1925-26 . . . . .	1,17,51,42,264	9,92,89,477	1,00,44,869	1,26,43,86,872
1926-27 . . . . .	1,26,38,76,025	7,43,00,785	1,54,24,159	1,32,27,52,651
1927-28 . . . . .	1,32,47,04,214	8,80,55,035	1,03,06,655	1,40,24,52,594
1928-29 . . . . .	1,40,24,52,592	13,54,94,668	82,70,618	1,52,96,76,642
1929-30 . . . . .	1,52,96,76,918	15,01,37,013	7,81,25,597	1,60,16,88,334
1930-31 . . . . .	1,60,16,88,334	11,79,23,871	82,22,090	1,71,13,90,115

## IMPORTANT COMMENTS.

1. *Provincial Loans Fund*.—It was stated in paragraph 3(ii) on page 607 of last year's Report that any comments considered necessary on the report of the Government of India on the working of the Provincial Loans Fund during 1929-30 would appear in the present Report. The Finance Department Report on the subject was published for general information in their Notification No. F.-2(5)-B./31, dated the 9th June 1931. This report has been scrutinised in audit and accepted to be correct.

Paragraph 9 of the Government of India, Finance Department Resolution No. D.-1250-F., dated the 25th March 1925 requires that "no advances will be made out of the Fund to any Provincial Governments which do not provide annually out of their ordinary revenues sums sufficient to redeem within a period not exceeding 80 years from the date when they were originally borrowed any loans or advances which they may from time to time obtain or have obtained from any source other than the Fund. This condition, however, does not apply to the pre-Reform irrigation debt." As stated in paragraph 8 of the Finance Department Report, this condition has been fulfilled in all cases.

Paragraph 12 of the Finance Department Resolution of the 25th March 1925 prescribes that all new advances from the Fund will be subject to repayment on terms to be decided by the Finance Department. As stated in paragraph 9 of the Finance Department Report the terms of repayment of all advances sanctioned during the year and in previous years have been settled except for advances to the Government of Bombay in connection with the Lloyd Barrage Scheme. Repayment in this case is to commence in 1935 and a definite programme was at the date of the Report still awaited from the Bombay Government.

Paragraph 10 of the Finance Department Report states that certain amendments to the rules of the Fund are still under the consideration of the Government of India. It is presumed that this refers *inter alia* to the question of differential rates of interest for loans for productive and unproductive works respectively—a point which was raised by the Auditor General in paragraph 4 of his memorandum on the working of the Provincial Loans Fund for 1926-27 (Appendix X to the Public Accounts Committee's Report on the Accounts of 1926-27).

The Finance Department report on the working of the Provincial Loans Fund during 1930-31 has not yet (January 1932) been issued. Any comments on this report which it may be found necessary to make will appear in next year's Appropriation Report.

2. *Abnormal delay in the repayment of loans*.—Two loans of 5 lakhs each, one for the rebuilding of houses and the other for restoring business, were sanctioned and paid to the Municipal Committee, Kohat, in 1925, for the relief of sufferers in the Kohat riots. They were to be repaid within ten years from the date of payment, one lakh to be free of interest and nine lakhs with interest at 6 per cent.

Subsequently in 1928 the entire loan was declared to be free of interest subject to the condition that the borrowers would pay the instalments regularly, arrears being paid by January 1931, failing which interest at 6 per cent. per annum would be charged by the Municipal Committee and paid to the Government. The period of repayment was extended in 1930 to 20 years.

In accordance with these revised conditions the total amount payable by the Committee by the 31st March 1930 was Rs. 1,38,890, against which a sum of Rs. 70,720 only was actually repaid. A further sum of Rs. 738 has been paid by the Municipality in July 1930.

The progress of the repayment of the loan, even under the relaxed condition, is far from satisfactory. It has been explained by the local Administration that there has been vigorous propaganda for the entire remission of the loans on the ground of financial weakness following the riots, and that, under the terms of the mortgage of property for the security of loans, suits can be filed only for the total amounts of loans, which would involve the Municipal Committee in heavy expenditure in the shape of court fees. The local Administration has on these grounds decided to take legal action in selected cases as an indication of the earnestness of the Government. The developments are being watched in audit.\*

\* Comptroller, North-West Frontier Province.

# INDEX.

	PAGES.
<b>A</b>	
Abandonment of proposal for constituting a Pay office at Port Blair . . .	308
Abnormal delay in the repayment of loans . . .	377
Abstract of Receipts and Expenditure—Indian Museum . . .	118
Account and Audit, Civil Offices of . . .	82
Account of—	
Depreciation Fund of the Government of India Press, Aligarh . . .	211
Depreciation Fund of the Government of India Press, Calcutta . . .	209
Depreciation Fund of the Government of India Press, New Delhi . . .	210
Depreciation Fund of the Government of India Press, Simla . . .	212
Payments for cultivation of opium . . .	44
Payments for leaves and trash . . .	44
Payments to States in Malwa . . .	43
Actuary to the Government of India . . .	152
Administration of Justice . . .	85
Agriculture . . .	134
Agricultural Institute, Pusa, and Central Bureau of Animal Husbandry . . .	134
Agricultural Research, Imperial Council of . . .	138
Ajmer-Merwara . . .	293
Anand Creamery . . .	137
Andamans and Nicobar Islands . . .	300
Appropriation Accounts with comments thereon . . .	21
Appropriation Accounts—Grand Summary . . .	21
Archæology . . .	113
Army Department . . .	78
Asiatic Society of Bengal . . .	116
Audit . . .	82
Audit Certificate . . .	26
Audit certificate regarding the Debt redemption scheme of the Government of India . . .	17, 57
Auditor General . . .	82
Authorisation of expenditure by the Governor General . . .	6
Aviation . . .	142

<b>B</b>	
Bacteriological Laboratories . . .	130
Baluchistan . . .	268
Bangalore . . .	347
Baroda Cantonment Police . . .	86
Bengal Nizam Family Pensions . . .	346
Bengal Pilot Service . . .	87
Bhandarkar Oriental Research Institute, Poona . . .	116
Bhonsla Family Pensions . . .	345
Bhutan Durbar Subsidy . . .	337
Bombay Land Scheme, Capital Outlay on . . .	373
Bose Research Institute, Calcutta . . .	116

	PAGES.
Botanical Survey . . .	108
Broadcasting . . .	152
Bureau of Public Information . . .	68

<b>C</b>	
Capital outlay on Bombay land scheme . . .	373
Capital Outlay on Currency Note Press . . .	360
Capital Outlay on Security Printing . . .	356
Capital Outlay on Vizagapatam Harbour . . .	361
Capital Outlay on Light Houses and Light Ships . . .	364
Carnatic stipends . . .	345
Cattle Breeding Farm, Imperial, Karnal . . .	135
Census . . .	146
Central Areas Banking Enquiry Committee . . .	234
Central Board of Revenue . . .	80
Central Cotton Committee, Indian . . .	135
Central Forms Stores . . .	199
Central India . . .	314
Central Museum . . .	117
Central Printing Office . . .	199
Central Publication Branch . . .	199
Central Research Institute, Kasauli . . .	130
Central Research Institute, Kasauli—Statement showing financial result of the sale of vaccines, sera, etc., at . . .	132
Statement showing proportionate expenditure of . . .	133
Store Account of Vaccines, Sera, etc., at . . .	133
Central Stamp Office, Calcutta—Administrative charges of . . .	45
Chagai Levy Corps . . .	273
Changes in—	
Accounts classification . . .	4
Classification from voted to Non-voted or vice versa . . .	3
Classification of expenditure from Provincial to Central or vice versa . . .	4
Form of the Accounts and Report . . .	3
Number of grants or appropriations . . .	3
Changes of the year under report . . .	3
Charges for remittance of treasure . . .	170
Chitral Scouts . . .	255
Cinchona cultivation, Store Accounts of . . .	110
Cinchona Plantation . . .	108
Civil Veterinary Services . . .	139
Civil Works . . .	174
Civil Works, Statement of expenditure on new works . . .	184
Civil Works, Store Account of . . .	193
Coal Depot, Bnshire . . .	152
Commerce Department . . .	77



	PAGES.		PAGES.
<b>Commercial Intelligence and Statistics</b>	145	<b>Education</b>	122
Committee on Public Accounts—		<b>Education, Health and Lands—Department of</b>	72
Constitution and functions of	1	<b>Emigration—External</b>	149
<b>Commited value of pensions</b>	366	<b>Emigration—Internal</b>	148
Comparison of figures of Profit and Loss Account of the Indian Stores Department with those of the Administration Report	160	<b>Enquiry, Special Commissions of</b>	228
Conservation of ancient monuments	113	<b>Excesses over—</b>	
Constitution and functions of the Committee on Public Accounts	1	Non-voted Appropriations	9
Control of expenditure—general conclusion relating to	17	Voted grants	8
Controller of Patents and Designs	152	<b>Executive Council</b>	64
Cotton Cess Staff	137	Exchange—Loss by	15
Cotton Committee, Indian, Central	135	<b>Expenditure in England under the control of the High Commissioner</b>	327
<b>Council of State</b>	65	<b>Expenditure in England under the control of the Secretary of State</b>	323
<b>Currency</b>	169	Experimental Fruit Farm, Quetta	281
Currency Note Press	170	Experimental Fruit Farm, Quetta, <i>Pro forma</i> account of	280
<b>Currency Note Press, Capital Outlay on</b>	360	<b>Explosives</b>	151
Currency Offices	169		
<b>Customs</b>	27		
		<b>F</b>	
<b>D</b>		Farm, Imperial Cattle Breeding, Karnal	135
Debt Redemption scheme	17,57	<b>Finance Department</b>	73
Defalcation	170	<b>Foreign and Political Department</b>	67
Defective Control, Instances of	16	<b>Forest</b>	46
Defective supervision of a work	40	<b>Forest Capital outlay</b>	357
<b>Delhi</b>	282	Forest Research Institute	46
<b>Delhi Capital Outlay</b>	368	<b>Frontier Watch and Ward</b>	340
Delhi Capital, Store Account of	372	Fumigation of American Cotton	137
Delhi Family Pensions	346		
Demands for Grants	2		
Demands for Grants reduced by the Assembly	6	<b>G</b>	
<b>Department of Education, Health and Lands</b>	72	General statement of Grants, Appropriations and expenditure	10
<b>Department of Industries and Labor</b>	79	<b>Geological Survey</b>	106
Depreciation Fund Account of—		Ghazipur Opium Factory	41
Government of India Press, Aligarh	211	<b>Governor-General—Staff, Household and Allowances of the</b>	62
Government of India Press, Calcutta	209	Government Test House	155
Government of India Press, New Delhi	210	Government Test House, Profit and Loss account of	166
Government of India Press, Simla	212	Grand summary of Appropriation Accounts by Grants	21
Desamkhs and Despandias in Berar, Pensions to	346	Grants-in-aid, to Scientific Societies	116
Destruction of Publication	208	Grants-in-aid, contributions, paid to particular communities, associations and clubs	281
Distinction between matters relating to voted and non-voted subjects	2		
Double Provision	16	<b>H</b>	
Drugs enquiry committee	234	<b>High Commissioner, Expenditure in England under the control of the</b>	327
Duleep Singh, Maharaja, Pensions to the family of	346	<b>Home Department</b>	68
		<b>Hyderabad</b>	319
<b>E</b>		<b>Hide Cess Enquiry Committee</b>	234
<b>Ecclesiastical</b>	331		
Economy in expenditure and general conclusions regarding estimation of expenditure	11		

PAGES.

PAGES.

I

Imperial Cattle Breeding Farm, Karnal . . . . .	135
Imperial Council of Agricultural Research . . . . .	138
Imperial Institute of Animal Hus- bandry and Dairying, Bangalore . . . . .	136
Imperial Institute of Animal Hus- bandry and Dairying, Wellington . . . . .	136
Imperial Library . . . . .	151
Imperial Serologist . . . . .	124
Inadequate system of internal control and failure to maintain proper accounts . . . . .	30
<b>Income tax</b> . . . . .	32
Indian Association for the cultivation of Science . . . . .	116
Indian Audit Department, Officers of . . . . .	82
Indian Central Banking Enquiry Committee . . . . .	234
Indian Central Cotton Committee . . . . .	135
Indian Delegation to League of Nations . . . . .	232
Indian Institute of Science, Bangalore . . . . .	116
Indian Research Fund . . . . .	131
Indian Round Table Conference . . . . .	234
Indian School of Mines . . . . .	141
Indian Soldiers' Board . . . . .	231
Indian State—claims against . . . . .	19
Indian State Air Service - Operation of . . . . .	142
Indian State Forces, Charges for organising . . . . .	338
Indian Statutory Commission . . . . .	234
<b>Indian Stores Department</b> . . . . .	154
Indian War Memorial . . . . .	152
<b>Industries</b> . . . . .	141
Inspection Circles (Indian Stores Department) . . . . .	154
<b>Industries and Labour, Depart- ment of</b> . . . . .	79
Instances of defective control . . . . .	16
Institute of Animal Husbandry and Dairying, Imperial, Bangalore . . . . .	136
Institute of Animal Husbandry and Dairying, Imperial, Wellington . . . . .	136
Insurance with a private company . . . . .	363
Intelligence Bureau, Home Depart- ment . . . . .	68
<b>Interest-free Advances</b> . . . . .	374
<b>Interest on Miscellaneous Obliga- tions</b> . . . . .	59
<b>Interest on Ordinary Debt and Reduction or Avoidance of Debt</b> . . . . .	54
International Labour Conference . . . . .	232
Introductory . . . . .	1
Irregular expenditure on Liveries in anticipation of sanction . . . . .	31
Irregularities in connection with car- riage of records . . . . .	74
<b>Irrigation, Navigation, Embank- ment and Drainage Works— charged to Revenue</b> . . . . .	48
<b>Irrigation Works—not charged to Revenue</b> . . . . .	358

J

<b>Joint Stock Companies</b> . . . . .	150
--	-----

K

Keeper of Records, Office of the . . . . .	72
Khurda Family Pensions . . . . .	346
Kurram Militia . . . . .	256

L

Labour Conference, International . . . . .	232
Lady Hardinge Medical College, Delhi, Grant-in-Aid to . . . . .	290
Land Customs Charges . . . . .	28
Large claims against Indian States . . . . .	19
League of Nations . . . . .	232
Legislative Assembly . . . . .	66
<b>Legislative Assembly and Legisla- tive Assembly Department</b> . . . . .	66
<b>Legislative Department</b> . . . . .	71
<b>Light Houses and Light ships</b> . . . . .	95
<b>Loans and Advances bearing Interest</b> . . . . .	375
Local Clearing Office . . . . .	231
Loss on coinage . . . . .	173
Loss by Exchange . . . . .	15
Loss on Nickel Coinage . . . . .	173
Lump cuts and lump sum deduction for probable savings . . . . .	15

M

Maharaja Dulceep Singh, Pensions to the family of . . . . .	346
Maharaja Prabhu Narain Singh Baha- dur of Benares, Pensions to . . . . .	345
Mahratta Sallanadars, Pensions to . . . . .	316
Malwa Bhil Corps . . . . .	338
Mathematical Instrument Office . . . . .	100
<b>Medical Services</b> . . . . .	123
Mekran Levy Corps . . . . .	273
Metallurgical Inspectorate . . . . .	155
Do. Profit and Loss ac- count of . . . . .	168
<b>Meteorology</b> . . . . .	103
Mewar Bhil Corps . . . . .	338
Military Finance . . . . .	73
Mina Corps . . . . .	312
<b>Mines</b> . . . . .	115
<b>Mint</b> . . . . .	172
Misappropriation of record office fees . . . . .	264
<b>Miscellaneous</b> . . . . .	228
<b>Miscellaneous Departments</b> . . . . .	151
Money drawn in advance of require- ments . . . . .	264
Muscat subsidy . . . . .	337
Museum, Central . . . . .	116, 117
Mysore Family Pensions . . . . .	345

	PAGES.
<b>N</b>	
NagpnrBnranshah Family Pensions . . . . .	345
Nizam Family Pensions . . . . .	345
Northern India Salt Revenue Department . . . . .	34
North-East Frontier, Charges on . . . . .	336
North-West Frontier, Charges on . . . . .	336
North-West Frontier Defence Committee . . . . .	234
<b>North-West Frontier Province</b> . . . . .	241

<b>O</b>	
Object of the Report . . . . .	1
Observatory—	
Agra Aerological . . . . .	104
Kodai Kanal . . . . .	104
Observatory and Office—	
Bombay . . . . .	104
Madras . . . . .	104
<b>Opium</b> . . . . .	41
Oriental Research Institute, Bhandarkar, Poona . . . . .	116
<b>Other Scientific Departments</b> . . . . .	116
Ondh Family Pensions . . . . .	345
Oudh Wasika Pensions . . . . .	345
Outstanding points from previous Reports . . . . .	20

<b>P</b>	
Pasteur Institute, Grants-in-aid for . . . . .	131
Patents and Designs, Controller of . . . . .	152
<b>Payments to provincial Governments on account of Administration of Agency Subjects</b> . . . . .	81
Pay Office at Port Blair—proposal for constitution of—abandoned . . . . .	308
Peshawar Riots Enquiry Committee . . . . .	234
Pilot Service, Bengal . . . . .	87
Points outstanding from previous reports . . . . .	20
<b>Police</b> . . . . .	86
<b>Political</b> . . . . .	334
<b>Ports and Pilotage</b> . . . . .	87
Postponement of an inevitable payment . . . . .	53
Prabhu Narain Singh Bahadur, Maharaja of Benares—Pensions to . . . . .	345
Prefatory Remarks . . . . .	iii
Preliminary Remarks . . . . .	6
Press, Government of India—	
Aligarh . . . . .	203
Calcutta . . . . .	200
Delhi . . . . .	202
Simla . . . . .	204
Profit and Loss Account of—	
Central Stationery Office . . . . .	216
Fruit (Experiment Station) . . . . .	280
Firm, Quetta . . . . .	280
Government Test House . . . . .	166

	PAGES.
Indian Stores Department . . . . .	158
Inspection Circle . . . . .	164
Metallurgical Inspectorate . . . . .	168
Purchase Branches . . . . .	162
<i>Prorata</i> distribution of establishment and tools and plant charges—	
Civil Works . . . . .	183
Irrigation, etc. . . . .	51
Provincial Banking Enquiry Committee . . . . .	234
Provincial Loans Fund . . . . .	377
Public Accounts Committee, Constitution and functions of . . . . .	1
<b>Public Health</b> . . . . .	129
Public Information Bureau . . . . .	68
<b>Public Service Commission</b> . . . . .	70
Public Works Demands . . . . .	17
Purchase Circle . . . . .	154

<b>Q</b>	
Quetta, Experimental Fruit Farm . . . . .	281
Quinine Sulphate, Statement of . . . . .	109

<b>R</b>	
<b>Rajputana</b> . . . . .	309
Reconciliation of expenditure . . . . .	16
<b>Refunds</b> . . . . .	236
Repayments of loans, abnormal delay in the . . . . .	377
Reserve, Civil Works, operations on . . . . .	182
Reserve, Frontier Watch and Ward, operations upon . . . . .	342
Reserve, Irrigation, operations upon . . . . .	51
Reserve, Statement showing allotments from (Grant 75—Miscellaneous) . . . . .	235
Restoration of grants not assented to by the Assembly . . . . .	6
Royal Commission on Labour . . . . .	229

<b>S</b>	
<b>Salt</b> . . . . .	34
Salt Survey Committee . . . . .	234
Satara Pensions . . . . .	345
Savings { Voted Grants . . . . .	13
{ Non-voted Appropriations . . . . .	13
Savings under Pay of Officers and Pay of Establishments . . . . .	15
Sea Customs charges at the Ports . . . . .	27
<b>Secretary of State, Expenditure in England under the control of the</b> . . . . .	323
Security Printing Press charges . . . . .	356
<b>Security Printing, Capital outlay on Separation of Accounts from</b> . . . . .	356
Audit . . . . .	75
Serologist, Imperial . . . . .	124
Soldiers' Board, Indian . . . . .	231
Special Commissions of Enquiry . . . . .	228
Special Committee to examine a Bill to amend and define the law relating to partnership . . . . .	234
<b>Staff, Household and Allowances of the Governor-General</b> . . . . .	62
<b>Stamps</b> . . . . .	45

	PAGES.
Statement of—	
Annual Receipts and Expenditure of Arts Gallery—Indian Museum . . . . .	120
Loans and Advances . . . . .	376
Proportionate expenditure of Central Research Institute . . . . .	133
Expenditure of indirect charges of X-Ray Institute . . . . .	128
Works . . . . . 37, 52, 143, 157, 184, 342, 352, 362	352, 362
Stock of Quinine Sulphate . . . . .	109
Stores at the X-Ray Institute . . . . .	127
Vaccines, Sera, etc. . . . .	132
Value of stores realised, publications sold and printing work done . . . . .	213
Statement showing allotments from Reserve under "Miscellaneous" . . . . .	235
<b>Stationery and Printing.</b> . . . .	198
Stationery Office . . . . .	198
Do. Stores . . . . .	198
Statistics of Excesses for various grants and appropriations . . . . .	12
Stock Account of—	
Cinchona bark at Mnangpoo . . . . .	110
Cinchona cultivation, Mergui District . . . . .	110
Store Account of—	
Central Forms Press, Calcutta . . . . .	218
Central Stationery Office, Calcutta . . . . .	214
Cinchona cultivation, Mergui . . . . .	110
Civil Works . . . . .	193
De hi Capital Outlay . . . . .	372
Government of India Press, Aligarh . . . . .	224
Government of India Press, Calcutta . . . . .	220
Government of India Press, New Delhi . . . . .	222
Government of India Press, Simla . . . . .	226
Irrigation, Navigation, etc. . . . .	52
Opium . . . . .	355
Other Salt Sources . . . . .	39
Vaccines, Sera, etc. . . . .	133
Vizagapatam Harbour . . . . .	362
X-Ray Institute . . . . .	127
Subsidiary Accounts for Stationery and Printing . . . . .	208
Sugar Bureau . . . . .	135
Sugar Cable Service . . . . .	137
Sugar-cane Station, Coimbatore . . . . .	135
<b>Superannuation Allowances and Pensions</b> . . . . .	194

Supplementary grants voted during the year . . . . .	6
Do. which proved to be unnecessary . . . . .	13
Surat Nawab's Family Pensions . . . . .	345
Surrender of savings . . . . .	14
<b>Survey of India</b> . . . . .	100
Syed Ahmad Shah of Meerut, Pensions to . . . . .	345

## T

Table of Contents . . . . .	ii
Tanjore Pensions . . . . .	345
Tariff Board . . . . .	228
<b>Taxes on Income</b> . . . . .	32
<b>Territorial and Political Pensions</b> . . . . .	345
Test House, Government . . . . .	155
Tochi Scouts . . . . .	256

Trading Account (*Pro forma*) of—

Central Forms Press, Calcutta . . . . .	219
Government of India Press, Aligarh . . . . .	225
Government of India Press, Calcutta . . . . .	221
Government of India Press, New Delhi . . . . .	223
Government of India Press, Simla . . . . .	227
Treatment of reappropriations for non-voted expenditure . . . . .	5

## U

Universities—Grants-in-aid to . . . . .	122
Unnecessary supplementary grants . . . . .	13
Unnecessary supplementary grants obtained against lump sum deductions for probable savings . . . . .	14

## V

Vaccines, Sera, etc.—	
Financial results of the sale of . . . . .	132
Store Account of . . . . .	133
Proportionate expenditure, Statement of . . . . .	133
<b>Vizagapatam Harbour—Capital Outlay on</b> . . . . .	361
Do. store account of . . . . .	362
Do. Statement of Important Works . . . . .	362
Voted and Non-voted subjects—distinction between . . . . .	2
Voted Grants requiring excess grants of the Assembly . . . . .	8

	PAGES.		PAGES.
<b>W</b>		<b>X</b>	
War Memorial, Indian . . . .	152	X-Ray Institute, Dehra Dun . . .	125
Western India States Agency . .	353	Do. Financial Results of . . .	126
Works, detailed statement of expenditure on—		Do. Statement showing the expenditure as indirect charges on the stores in the . . . .	128
Aviation . . . . .	143	Do. Store Account of . . . .	127
Civil Works . . . . .	184		
Frontier Watch and Ward . . .	342	<b>Z</b>	
Indian Stores Department . .	157	Zhob Levy Corps . . . . .	273
Irrigation . . . . .	52	Zoological Survey . . . . .	112
Salt . . . . .	37		
Vizagapatam Harbour . . . .	362		
Wrong provision . . . . .	16		







